AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**51 999 081**	**52 226 464**	**14 859 958**	**28.6%**	**13 187 414**	**25.4%**	**11 277 598**	**21.6%**	**11 972 996**	**22.9%**	**51 297 967**	**98.2%**	**9 617 432**	**98.8%**	**24.5%**
Property rates	8 933 957	8 975 145	2 512 193	28.1%	2 419 504	27.1%	1 867 136	20.8%	2 616 046	29.1%	9 414 879	104.9%	2 039 384	110.8%	28.3%
Property rates - penalties and collection charges	243 160	230 249	64 127	26.4%	49 438	20.3%	48 098	20.9%	47 308	20.5%	208 971	90.8%	56 330	97.8%	(16.0%)
Service charges - electricity revenue	17 845 459	17 804 364	4 700 003	26.3%	4 022 445	22.5%	4 293 516	24.1%	4 160 946	23.4%	17 176 910	96.5%	3 986 262	98.4%	4.4%
Service charges - water revenue	5 155 374	5 308 526	1 198 628	23.3%	1 221 599	23.7%	1 156 787	21.8%	1 082 792	20.4%	4 659 806	87.8%	1 075 595	97.3%	.7%
Service charges - sanitation revenue	1 436 017	1 420 048	342 685	23.9%	340 984	23.7%	359 517	25.3%	313 139	22.1%	1 356 325	95.5%	299 934	98.4%	4.4%
Service charges - refuse revenue	1 084 120	1 076 635	264 590	24.4%	269 251	24.8%	277 192	25.7%	267 026	24.8%	1 078 060	100.1%	233 673	96.7%	14.3%
Service charges - other	157 855	227 813	47 484	30.1%	43 709	27.7%	59 098	25.9%	50 567	22.2%	200 858	88.2%	47 688	130.2%	6.0%
Rental of facilities and equipment	584 013	581 162	110 432	18.9%	133 301	22.8%	148 835	25.6%	119 570	20.6%	512 139	88.1%	130 635	94.1%	(8.5%)
Interest earned - external investments	1 027 092	1 068 852	176 804	17.2%	199 960	19.5%	237 522	22.2%	293 851	27.5%	908 137	85.0%	200 396	92.9%	46.6%
Interest earned - outstanding debtors	370 320	386 558	99 286	26.8%	114 678	31.0%	126 244	32.7%	114 595	29.6%	454 802	117.7%	93 785	107.5%	22.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Fines	270 816	251 982	32 100	11.9%	38 885	14.4%	44 168	17.5%	65 170	25.9%	180 323	71.6%	148 144	96.1%	(56.0%)
Licences and permits	115 652	117 238	27 383	23.7%	26 734	23.1%	26 984	23.0%	25 363	21.6%	106 465	90.8%	26 578	103.3%	(4.6%)
Agency services	40 997	44 270	9 489	23.1%	9 360	22.8%	9 369	21.2%	7 319	16.5%	35 537	80.3%	9 369	91.6%	(21.9%)
Transfers recognised - operational	11 237 479	11 078 881	4 310 494	38.4%	3 256 016	29.0%	2 161 001	19.5%	1 438 147	13.0%	11 165 658	100.8%	1 069 794	95.6%	34.4%
Other own revenue	3 429 824	3 584 862	960 498	28.0%	1 030 830	30.1%	457 395	12.8%	1 370 486	38.2%	3 819 209	106.5%	196 255	85.6%	598.3%
Gains on disposal of PPE	66 947	69 879	3 763	5.6%	10 719	16.0%	4 735	6.8%	669	1.0%	19 886	28.5%	3 611	43.4%	(81.5%)
Operating Expenditure	**52 546 675**	**53 432 634**	**11 558 824**	**22.0%**	**12 528 955**	**23.8%**	**12 035 572**	**22.5%**	**14 069 957**	**26.3%**	**50 193 308**	**93.9%**	**12 193 655**	**92.9%**	**15.4%**
Employee related costs	14 549 558	14 561 144	3 212 128	22.1%	3 829 009	26.3%	3 426 175	23.5%	3 421 635	23.5%	13 888 947	95.4%	3 025 724	95.7%	13.1%
Remuneration of councillors	664 097	644 939	148 542	22.4%	150 833	22.7%	180 127	27.9%	161 488	25.0%	640 989	99.4%	159 734	92.4%	1.1%
Debt impairment	1 324 419	1 309 065	57 600	4.3%	133 281	10.1%	362 893	27.7%	467 074	35.7%	1 020 847	78.0%	464 788	63.7%	.5%
Depreciation and asset impairment	4 350 780	4 486 267	947 631	21.8%	980 010	22.5%	1 211 678	27.0%	1 020 966	22.8%	4 160 284	92.7%	848 617	88.2%	20.3%
Finance charges	1 731 444	1 759 726	154 266	8.9%	497 383	28.7%	128 591	7.3%	482 834	27.4%	1 263 074	71.8%	409 038	83.4%	18.0%
Bulk purchases	15 264 641	15 239 417	4 176 954	27.4%	3 324 738	21.8%	3 376 973	22.2%	3 842 917	25.2%	14 721 582	96.6%	3 316 825	96.8%	15.9%
Other Materials	451 212	650 078	92 727	20.6%	124 686	27.6%	122 482	18.8%	211 369	32.5%	551 264	84.8%	96 398	70.9%	119.3%
Contracted services	5 366 635	5 450 191	1 041 301	19.4%	1 335 215	24.9%	1 160 596	21.3%	1 532 249	28.1%	5 069 360	93.0%	1 327 513	92.7%	15.4%
Transfers and grants	709 709	899 148	163 803	23.1%	195 305	27.5%	161 656	18.0%	289 616	32.2%	810 379	90.1%	161 448	91.1%	79.4%
Other expenditure	8 133 468	8 417 992	1 560 680	19.2%	1 953 847	24.0%	1 884 935	22.4%	2 630 904	31.3%	8 030 367	95.4%	2 380 866	91.8%	10.5%
Loss on disposal of PPE	710	14 667	3 194	449.7%	4 647	654.4%	19 467	132.7%	8 907	60.7%	36 215	246.9%	2 705	254.4%	229.2%
Surplus/(Deficit)	**(547 594)**	**(1 206 170)**	**3 301 134**		**658 460**		**(757 974)**		**(2 096 961)**		**1 104 659**		**(2 576 223)**		
Transfers recognised - capital	9 224 418	9 347 912	1 636 824	17.7%	2 259 796	24.5%	1 786 932	19.1%	2 613 551	28.0%	8 297 103	88.8%	1 111 229	86.7%	135.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(64 799)	18 151	5 500	(8.5%)	376	(.6%)	526	2.9%	301	1.7%	6 703	36.9%	(3 894)	(25.8%)	(107.7%)
Surplus/(Deficit) after capital transfers and contributions	**8 612 025**	**8 159 893**	**4 943 458**		**2 918 631**		**1 029 485**		**516 891**		**9 408 465**		**(1 468 888)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 612 025**	**8 159 893**	**4 943 458**		**2 918 631**		**1 029 485**		**516 891**		**9 408 465**		**(1 468 888)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 612 025**	**8 159 893**	**4 943 458**		**2 918 631**		**1 029 485**		**516 891**		**9 408 465**		**(1 468 888)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 612 025**	**8 159 893**	**4 943 458**		**2 918 631**		**1 029 485**		**516 891**		**9 408 465**		**(1 468 888)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**13 943 250**	**14 128 939**	**2 043 091**	**14.7%**	**2 941 987**	**21.1%**	**2 490 111**	**17.6%**	**4 302 436**	**30.5%**	**11 777 625**	**83.4%**	**3 863 001**	**92.8%**	**11.4%**
National Government	8 302 962	8 158 636	1 311 161	15.8%	2 090 873	25.2%	1 414 413	17.3%	2 227 191	27.3%	7 043 639	86.3%	2 251 317	91.9%	(1.1%)
Provincial Government	949 032	1 089 468	123 490	13.0%	183 068	19.3%	202 175	18.6%	281 488	25.8%	790 221	72.5%	277 749	244.2%	1.3%
District Municipality	-	4 675	-	-	-	-	3 965	84.8%	-	-	3 965	84.8%	23	9.9%	(100.0%)
Other transfers and grants	79 864	49 087	-	-	1 507	1.9%	786	1.6%	12 733	25.9%	15 026	30.6%	(1 777)	36.2%	(816.5%)
Transfers recognised - capital	**9 331 858**	**9 301 866**	**1 434 651**	**15.4%**	**2 275 448**	**24.4%**	**1 621 339**	**17.4%**	**2 521 411**	**27.1%**	**7 852 850**	**84.4%**	**2 527 313**	**103.5%**	**(.2%)**
Borrowing	1 474 882	1 382 414	43 879	3.0%	77 473	5.3%	70 633	5.1%	35 848	2.6%	227 832	16.5%	997 087	71.4%	(96.4%)
Internally generated funds	3 010 223	3 281 008	555 089	18.4%	562 894	18.7%	744 628	22.7%	1 706 619	52.0%	3 569 230	108.8%	311 669	74.3%	447.6%
Public contributions and donations	126 287	163 651	9 472	7.5%	26 171	20.7%	53 511	32.7%	38 558	23.6%	127 712	78.0%	26 933	102.3%	43.2%
Capital Expenditure Standard Classification	**13 943 250**	**14 128 939**	**2 043 091**	**14.7%**	**2 941 987**	**21.1%**	**2 490 086**	**17.6%**	**4 302 436**	**30.5%**	**11 777 599**	**83.4%**	**3 863 001**	**92.8%**	**11.4%**
Governance and Administration	**844 580**	**1 115 951**	**159 260**	**18.9%**	**177 275**	**21.0%**	**106 904**	**9.6%**	**287 858**	**25.8%**	**731 297**	**65.5%**	**418 601**	**87.9%**	**(31.2%)**
Executive & Council	346 931	364 989	77 587	22.4%	85 298	24.6%	38 123	10.4%	88 056	24.1%	289 063	79.2%	171 693	92.4%	(48.7%)
Budget & Treasury Office	186 124	232 149	26 474	14.2%	36 403	19.6%	36 219	15.6%	81 901	35.3%	180 997	78.0%	63 113	80.0%	29.8%
Corporate Services	311 525	518 813	55 199	17.7%	55 574	17.8%	32 562	6.3%	117 901	22.7%	261 237	50.4%	183 795	88.5%	(35.9%)
Community and Public Safety	**2 250 441**	**2 307 120**	**233 421**	**10.4%**	**398 328**	**17.7%**	**298 818**	**13.0%**	**485 397**	**21.0%**	**1 415 964**	**61.4%**	**458 202**	**161.0%**	**5.9%**
Community & Social Services	583 226	665 195	78 785	13.5%	120 945	20.7%	75 332	11.3%	120 621	18.1%	395 682	59.5%	122 676	64.8%	(1.7%)
Sport And Recreation	203 637	142 262	16 594	8.1%	40 610	19.9%	10 634	7.5%	26 274	18.5%	94 111	66.2%	50 069	69.5%	(47.5%)
Public Safety	172 437	137 536	6 662	3.9%	39 457	22.9%	11 918	8.7%	33 282	24.2%	91 319	66.4%	46 954	74.3%	(29.1%)
Housing	1 262 963	1 331 899	128 821	10.2%	192 016	15.2%	198 590	14.9%	298 725	22.4%	818 152	61.4%	229 463	326.1%	30.2%
Health	28 178	30 228	2 560	9.1%	5 300	18.8%	2 343	7.8%	6 496	21.5%	16 699	55.2%	9 040	77.8%	(28.1%)
Economic and Environmental Services	**4 251 754**	**4 214 167**	**680 264**	**16.0%**	**994 607**	**23.4%**	**1 026 666**	**24.4%**	**1 453 080**	**34.5%**	**4 154 617**	**98.6%**	**1 230 483**	**82.4%**	**18.1%**
Planning and Development	859 005	930 133	102 599	11.9%	159 679	18.6%	133 194	14.3%	213 438	22.9%	608 910	65.5%	201 405	82.8%	6.0%
Road Transport	3 392 749	3 280 674	577 665	17.0%	834 020	24.6%	893 064	27.2%	1 238 372	37.7%	3 543 121	108.0%	1 028 908	82.4%	20.4%
Environmental Protection	-	3 360	0	-	908	-	409	12.2%	1 270	37.8%	2 586	77.0%	170	10.5%	646.9%
Trading Services	**6 380 919**	**6 366 220**	**964 332**	**15.1%**	**1 366 450**	**21.4%**	**1 046 597**	**16.4%**	**2 010 804**	**31.6%**	**5 388 184**	**84.6%**	**1 753 137**	**87.6%**	**14.7%**
Electricity	1 180 289	1 169 033	174 466	14.8%	270 457	22.9%	193 425	16.5%	237 994	20.4%	876 342	75.0%	429 602	78.3%	(44.6%)
Water	3 853 798	3 922 608	670 024	17.4%	882 858	22.9%	664 039	16.9%	1 288 912	32.9%	3 505 832	89.4%	1 008 394	89.3%	27.8%
Waste Water Management	1 237 650	1 127 856	108 714	8.8%	186 995	15.1%	167 401	14.8%	444 367	39.4%	907 476	80.5%	273 951	91.8%	62.2%
Waste Management	109 182	146 723	11 129	10.2%	26 140	23.9%	21 732	14.8%	39 533	26.9%	98 533	67.2%	41 191	90.9%	(4.0%)
Other	**215 557**	**125 482**	**5 814**	**2.7%**	**5 327**	**2.5%**	**11 100**	**8.8%**	**65 296**	**52.0%**	**87 538**	**69.8%**	**2 578**	**19.5%**	**2 432.5%**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**57 680 201**	**58 694 033**	**17 839 969**	**30.9%**	**16 991 227**	**29.5%**	**14 045 408**	**23.9%**	**14 089 211**	**24.0%**	**62 965 815**	**107.3%**	**8 895 727**	**102.1%**	**58.4%**
Property rates, penalties and collection charges	8 224 042	8 637 714	2 180 456	26.5%	2 523 130	30.7%	1 828 454	21.2%	2 432 290	28.2%	8 964 331	103.8%	1 849 283	104.6%	31.5%
Service charges	**24 009 904**	**23 741 203**	**5 294 296**	**22.1%**	**6 783 967**	**28.3%**	**5 085 423**	**21.4%**	**6 619 519**	**27.9%**	**23 783 205**	**100.2%**	**4 601 377**	**95.0%**	**43.9%**
Other revenue	3 819 008	4 088 566	2 572 792	67.4%	2 342 898	61.3%	888 688	21.7%	2 975 493	72.8%	8 779 871	214.7%	1 278 706	172.4%	132.7%
Government - operating	11 069 875	11 872 060	4 638 649	41.9%	2 763 779	25.0%	2 905 874	24.5%	734 139	6.2%	11 042 441	93.0%	301 428	92.5%	143.6%
Government - capital	9 280 020	9 014 407	2 809 756	30.3%	2 440 571	26.3%	3 049 315	33.8%	978 190	10.9%	9 277 831	102.9%	194 502	90.7%	402.9%
Interest	1 277 352	1 340 083	344 019	26.9%	136 881	10.7%	287 439	21.4%	349 581	26.1%	1 117 920	83.4%	670 432	140.8%	(47.9%)
Dividends	-	-	-	-	-	-	215	-	-	-	215	-	-	-	-
Payments	**(44 919 898)**	**(46 132 301)**	**(14 134 517)**	**31.5%**	**(13 478 292)**	**30.0%**	**(9 837 592)**	**21.3%**	**(11 227 635)**	**24.3%**	**(48 678 036)**	**105.5%**	**(10 988 049)**	**110.6%**	**2.2%**
Suppliers and employees	(42 615 490)	(43 751 336)	(13 802 928)	32.4%	(12 838 562)	30.1%	(9 539 777)	21.8%	(10 541 212)	24.1%	(46 722 480)	106.8%	(10 468 394)	111.7%	.7%
Finance charges	(1 712 670)	(1 836 834)	(183 061)	10.7%	(514 689)	30.1%	(120 827)	6.6%	(530 539)	28.9%	(1 349 116)	73.4%	(449 224)	83.6%	18.1%
Transfers and grants	(591 737)	(544 132)	(148 527)	25.1%	(125 040)	21.1%	(176 988)	32.5%	(155 883)	28.6%	(606 439)	111.5%	(70 431)	98.8%	121.3%
Net Cash from/(used) Operating Activities	**12 760 304**	**12 561 731**	**3 705 452**	**29.0%**	**3 512 935**	**27.5%**	**4 207 816**	**33.5%**	**2 861 577**	**22.8%**	**14 287 779**	**113.7%**	**(2 092 321)**	**67.8%**	**(236.8%)**
Cash Flow from Investing Activities															
Receipts	**401 814**	**453 093**	**161 293**	**40.1%**	**73 408**	**18.3%**	**67 910**	**15.0%**	**101 163**	**22.3%**	**403 775**	**89.1%**	**922 295**	**452.9%**	**(89.0%)**
Proceeds on disposal of PPE	90 883	526 363	63 097	69.4%	37 563	41.3%	72 495	13.8%	28 603	5.4%	201 757	38.3%	7 020	66.5%	307.5%
Decrease in non-current debtors	224 099	(69 403)	(2 261)	(1.0%)	(4 701)	(2.1%)	6 959	(10.0%)	(2 554)	3.7%	(2 557)	3.7%	-	40.1%	(100.0%)
Decrease in other non-current receivables	858	(7 786)	42 935	5 006.0%	11 987	1 397.6%	(32 474)	417.1%	-	-	22 448	(288.3%)	33 043	(5 463.7%)	(100.0%)
Decrease (increase) in non-current investments	85 974	3 919	57 521	66.9%	28 560	33.2%	20 930	534.0%	75 115	1 916.5%	182 126	4 646.7%	882 232	2 884.4%	(91.5%)
Payments	**(13 276 573)**	**(12 542 104)**	**(2 025 832)**	**15.3%**	**(2 691 717)**	**20.3%**	**(2 270 496)**	**18.1%**	**(3 760 582)**	**30.0%**	**(10 748 627)**	**85.7%**	**(2 685 569)**	**85.9%**	**40.0%**
Capital assets	(13 276 573)	(12 542 104)	(2 025 832)	15.3%	(2 691 717)	20.3%	(2 270 496)	18.1%	(3 760 582)	30.0%	(10 748 627)	85.7%	(2 685 569)	85.9%	40.0%
Net Cash from/(used) Investing Activities	**(12 874 759)**	**(12 089 011)**	**(1 864 539)**	**14.5%**	**(2 618 308)**	**20.3%**	**(2 202 587)**	**18.2%**	**(3 659 419)**	**30.3%**	**(10 344 852)**	**85.6%**	**(1 763 274)**	**77.3%**	**107.5%**
Cash Flow from Financing Activities															
Receipts	**1 577 932**	**1 532 115**	**54 056**	**3.4%**	**125 378**	**7.9%**	**13 661**	**.9%**	**55 435**	**3.6%**	**248 530**	**16.2%**	**1 056 343**	**75.4%**	**(94.8%)**
Short term loans	-	195 500	-	-	(898)	-	-	-	-	-	(898)	(.5%)	10 000	-	(100.0%)
Borrowing long term/refinancing	1 483 496	1 146 913	70 532	4.8%	87 972	5.9%	143 879	12.5%	39 734	3.5%	342 117	29.8%	1 042 712	75.5%	(96.2%)
Increase (decrease) in consumer deposits	94 436	189 701	(16 476)	(17.4%)	38 305	40.6%	(130 218)	(68.6%)	15 701	8.3%	(92 689)	(48.9%)	3 631	62.6%	332.4%
Payments	**(1 566 477)**	**(1 406 231)**	**(373 859)**	**23.9%**	**(308 042)**	**19.7%**	**(309 527)**	**22.0%**	**(356 304)**	**25.3%**	**(1 347 732)**	**95.8%**	**(381 991)**	**97.6%**	**(6.7%)**
Repayment of borrowing	(1 566 477)	(1 406 231)	(373 859)	23.9%	(308 042)	19.7%	(309 527)	22.0%	(356 304)	25.3%	(1 347 732)	95.8%	(381 991)	97.6%	(6.7%)
Net Cash from/(used) Financing Activities	**11 455**	**125 884**	**(319 803)**	**(2 791.8%)**	**(182 664)**	**(1 594.6%)**	**(295 866)**	**(235.0%)**	**(300 870)**	**(239.0%)**	**(1 099 202)**	**(873.2%)**	**674 351**	**(5.9%)**	**(144.6%)**
Net Increase/(Decrease) in cash held	**(103 000)**	**598 604**	**1 521 110**	**(1 476.8%)**	**711 963**	**(691.2%)**	**1 709 364**	**285.6%**	**(1 098 712)**	**(183.5%)**	**2 843 725**	**475.1%**	**(3 181 244)**	**229.3%**	**(65.5%)**
Cash/cash equivalents at the year begin:	9 687 689	10 736 295	9 808 532	101.2%	11 329 642	116.9%	11 449 477	106.6%	13 141 513	122.4%	9 808 532	91.4%	11 115 311	97.4%	18.2%
Cash/cash equivalents at the year end:	**9 584 689**	**11 334 898**	**11 329 642**	**118.2%**	**12 041 605**	**125.6%**	**13 158 841**	**116.1%**	**12 042 802**	**106.2%**	**12 652 257**	**111.6%**	**7 934 067**	**85.0%**	**51.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	351 093	7.8%	169 345	3.8%	172 620	3.8%	3 811 077	84.6%	4 504 135	33.5%	38 184	.8%	1 047 182	23.2%
Trade and Other Receivables from Exchange Transactions - Electr	842 050	53.4%	206 480	13.1%	71 220	4.5%	456 782	29.0%	1 576 532	11.7%	19 768	1.3%	392 224	24.9%
Receivables from Non-exchange Transactions - Property Rates	525 028	15.5%	187 428	5.5%	122 894	3.6%	2 555 080	75.4%	3 390 430	25.2%	(23 720)	(.7%)	943 976	27.8%
Receivables from Exchange Transactions - Waste Water Managem	129 859	15.0%	40 126	4.6%	28 412	3.3%	664 789	77.0%	863 187	6.4%	4 967	.6%	228 435	26.5%
Receivables from Exchange Transactions - Waste Management	38 133	8.2%	16 355	3.5%	27 819	6.0%	383 629	82.3%	465 936	3.5%	1 993	.4%	34 629	7.4%
Receivables from Exchange Transactions - Property Rental Debtor	6 148	3.5%	4 079	2.3%	2 970	1.7%	164 226	92.6%	177 422	1.3%	755	.4%	73 445	41.4%
Interest on Arrear Debtor Accounts	(157 151)	(8.5%)	90 930	4.9%	77 176	4.2%	1 847 769	99.4%	1 858 724	13.8%	2 401	.1%	685 494	36.9%
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 945)	(2.6%)	15 462	2.5%	12 360	2.0%	609 358	98.1%	621 235	4.6%	49 623	8.0%	83 275	13.4%
Total By Income Source	**1 719 216**	**12.8%**	**730 204**	**5.4%**	**515 470**	**3.8%**	**10 492 711**	**78.0%**	**13 457 601**	**100.0%**	**93 970**	**.7%**	**3 488 660**	**25.9%**
Debtors Age Analysis By Customer Group														
Organs of State	77 495	9.8%	67 761	8.6%	25 339	3.2%	617 305	78.3%	787 900	5.9%	3 047	.4%	133 223	16.9%
Commercial	719 746	19.1%	285 187	7.6%	188 489	5.0%	2 573 515	68.3%	3 766 937	28.0%	37 181	1.0%	1 233 145	32.7%
Households	862 977	10.6%	337 851	4.1%	276 100	3.4%	6 697 510	81.9%	8 174 439	60.7%	51 381	.6%	1 959 824	24.0%
Other	58 997	8.1%	39 405	5.4%	25 541	3.5%	604 381	83.0%	728 323	5.4%	2 362	.3%	162 469	22.3%
Total By Customer Group	**1 719 216**	**12.8%**	**730 204**	**5.4%**	**515 470**	**3.8%**	**10 492 711**	**78.0%**	**13 457 600**	**100.0%**	**93 970**	**.7%**	**3 488 660**	**25.9%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 416 445	97.2%	35 546	2.4%	1 315	.1%	4 598	.3%	1 457 904	30.6%
Bulk Water	204 904	93.6%	5 987	2.7%	-	-	8 039	3.7%	218 930	4.6%
PAYE deductions	107 349	100.0%	-	-	-	-	-	-	107 349	2.3%
VAT (output less input)	63 322	87.9%	7 113	9.9%	454	.6%	1 141	1.6%	72 029	1.5%
Pensions / Retirement	119 580	100.0%	-	-	-	-	-	-	119 580	2.5%
Loan repayments	6 943	.6%	45 908	4.3%	213 818	19.9%	805 976	75.1%	1 072 645	22.5%
Trade Creditors	674 151	73.8%	81 839	9.0%	51 453	5.6%	106 322	11.6%	913 765	19.2%
Auditor-General	524	97.0%	16	3.0%	0	-	-	-	540	-
Other	608 643	75.5%	73 123	9.1%	3 212	.4%	121 566	15.1%	806 544	16.9%
Total	**3 201 860**	**67.1%**	**249 533**	**5.2%**	**270 251**	**5.7%**	**1 047 641**	**22.0%**	**4 769 285**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**29 534 286**	**29 540 627**	**7 833 937**	**26.5%**	**7 333 186**	**24.8%**	**5 730 463**	**19.4%**	**8 156 974**	**27.6%**	**29 054 560**	**98.4%**	**5 609 582**	**99.9%**	**45.4%**
Property rates	5 803 863	5 803 863	1 471 218	25.3%	1 633 803	28.2%	1 107 008	19.1%	1 943 607	33.5%	6 155 636	106.1%	1 402 667	114.1%	38.6%
Property rates - penalties and collection charges	132 940	132 940	40 124	30.2%	25 885	19.5%	20 999	15.8%	25 961	19.5%	112 970	85.0%	37 610	108.0%	(31.0%)
Service charges - electricity revenue	11 778 524	11 778 524	3 103 447	26.3%	2 703 360	23.0%	2 857 018	24.3%	2 778 210	23.6%	11 442 035	97.1%	2 624 072	98.7%	5.9%
Service charges - water revenue	3 279 627	3 279 627	770 287	23.5%	786 482	24.0%	740 618	22.6%	719 822	21.9%	3 017 209	92.0%	744 652	99.5%	(3.3%)
Service charges - sanitation revenue	855 076	855 076	203 941	23.9%	205 589	24.0%	205 033	24.0%	188 042	22.0%	802 606	93.9%	200 246	103.0%	(6.1%)
Service charges - refuse revenue	550 024	550 024	135 991	24.7%	141 099	25.7%	138 624	25.2%	148 206	26.9%	563 920	102.5%	135 154	101.6%	9.7%
Service charges - other	146 662	146 662	43 393	29.6%	41 278	28.1%	44 371	30.3%	33 474	22.8%	162 516	110.8%	39 785	125.6%	(15.9%)
Rental of facilities and equipment	483 003	483 003	90 167	18.7%	111 444	23.1%	115 929	24.0%	101 044	20.9%	418 584	86.7%	112 035	96.0%	(9.8%)
Interest earned - external investments	760 535	764 057	98 539	13.0%	122 226	16.1%	130 862	17.1%	184 502	24.1%	536 129	70.2%	103 578	76.6%	78.1%
Interest earned - outstanding debtors	163 249	163 249	48 607	29.8%	53 476	32.8%	62 532	38.3%	63 547	38.9%	228 162	139.8%	49 129	125.6%	29.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	83 499	83 499	9 155	11.0%	10 468	12.5%	11 070	13.3%	21 466	25.7%	52 159	62.5%	15 266	59.9%	40.6%
Licences and permits	26 328	26 328	7 973	30.3%	7 632	29.0%	8 106	30.8%	5 093	19.3%	28 804	109.4%	7 474	120.7%	(31.8%)
Agency services	13 382	13 382	2 700	20.2%	2 317	17.3%	2 516	18.8%	1 767	13.2%	9 300	69.5%	2 370	80.3%	(25.4%)
Transfers recognised - operational	2 640 037	2 616 806	967 401	36.6%	608 949	23.1%	89 550	3.4%	794 952	30.4%	2 460 853	94.0%	3 401	81.9%	23 272.0%
Other own revenue	2 783 926	2 809 976	839 107	30.1%	876 868	31.5%	190 809	6.8%	1 147 909	40.9%	3 054 692	108.7%	131 905	98.7%	770.3%
Gains on disposal of PPE	33 612	33 612	1 889	5.6%	2 309	6.9%	5 416	16.1%	(629)	(1.9%)	8 985	26.7%	237	18.2%	(365.7%)
Operating Expenditure	**29 436 059**	**29 532 140**	**6 434 316**	**21.9%**	**6 879 287**	**23.4%**	**6 536 463**	**22.1%**	**8 025 966**	**27.2%**	**27 876 032**	**94.4%**	**6 422 653**	**93.1%**	**25.0%**
Employee related costs	7 970 603	7 980 020	1 769 255	22.2%	2 149 280	27.0%	1 868 090	23.4%	1 894 600	23.7%	7 681 226	96.3%	1 651 591	96.0%	14.7%
Remuneration of councillors	98 554	98 554	25 157	25.5%	24 744	25.1%	27 172	27.6%	28 261	28.7%	105 334	106.9%	26 376	97.6%	7.1%
Debt impairment	644 931	644 931	24 345	3.8%	37 640	5.8%	310 973	48.2%	49 466	7.7%	422 425	65.5%	57 361	56.0%	(13.8%)
Depreciation and asset impairment	2 145 381	2 139 830	460 515	21.5%	468 670	21.8%	537 410	25.1%	546 820	25.6%	2 013 416	94.1%	472 928	96.2%	15.6%
Finance charges	1 427 941	1 427 572	87 741	6.1%	416 755	29.2%	89 120	6.2%	399 966	28.0%	993 582	69.6%	333 578	80.8%	19.9%
Bulk purchases	9 760 765	9 760 765	2 668 181	27.3%	2 131 833	21.8%	2 119 312	21.7%	2 574 176	26.4%	9 493 502	97.3%	2 104 951	95.8%	22.3%
Other Materials	5 267	5 267	10 843	205.9%	(8 407)	(159.6%)	887	16.8%	1 302	24.7%	4 625	87.8%	17 017	35.4%	(92.3%)
Contracted services	3 830 531	3 871 175	763 884	19.9%	864 710	22.6%	897 978	23.2%	1 184 565	30.6%	3 711 137	95.9%	990 249	95.8%	19.6%
Transfers and grants	222 501	223 186	62 599	28.1%	35 171	15.8%	44 637	20.0%	114 565	51.3%	256 971	115.1%	39 578	95.9%	189.5%
Other expenditure	3 329 298	3 380 448	561 796	16.9%	758 680	22.8%	640 805	19.0%	1 230 264	36.4%	3 191 544	94.4%	728 428	86.0%	68.9%
Loss on disposal of PPE	287	391	-	-	211	73.4%	80	20.5%	1 980	507.0%	2 271	581.4%	595	107.2%	232.9%
Surplus/(Deficit)	**98 227**	**8 486**	**1 399 622**		**453 898**		**(806 000)**		**131 008**		**1 178 528**		**(813 071)**		
Transfers recognised - capital	3 564 953	3 591 215	428 296	12.0%	858 774	24.1%	626 522	17.4%	1 531 949	42.7%	3 445 540	95.9%	394 351	108.4%	288.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 663 179**	**3 599 701**	**1 827 918**		**1 312 672**		**(179 478)**		**1 662 957**		**4 624 069**		**(418 720)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 663 179**	**3 599 701**	**1 827 918**		**1 312 672**		**(179 478)**		**1 662 957**		**4 624 069**		**(418 720)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 663 179**	**3 599 701**	**1 827 918**		**1 312 672**		**(179 478)**		**1 662 957**		**4 624 069**		**(418 720)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 663 179**	**3 599 701**	**1 827 918**		**1 312 672**		**(179 478)**		**1 662 957**		**4 624 069**		**(418 720)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**6 046 926**	**6 038 935**	**823 616**	**13.6%**	**1 173 076**	**19.4%**	**1 101 745**	**18.2%**	**2 002 550**	**33.2%**	**5 100 987**	**84.5%**	**1 767 749**	**111.8%**	**13.3%**
National Government	2 753 247	2 764 842	336 598	12.2%	721 609	26.2%	512 709	18.5%	504 886	18.3%	2 075 802	75.1%	903 719	94.1%	(44.1%)
Provincial Government	793 906	795 453	91 698	11.6%	135 771	17.1%	61 872	7.8%	245 798	30.9%	535 139	67.3%	167 741	674.5%	46.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 800	30 920	-	-	1 507	8.5%	780	2.5%	12 479	40.4%	14 766	47.8%	157	45.3%	7 848.4%
Transfers recognised - capital	**3 564 953**	**3 591 215**	**428 296**	**12.0%**	**858 887**	**24.1%**	**575 361**	**16.0%**	**763 163**	**21.3%**	**2 625 707**	**73.1%**	**1 071 617**	**131.7%**	**(28.8%)**
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	767 979	76.8%	(100.0%)
Internally generated funds	1 481 973	1 447 720	395 320	26.7%	314 189	21.2%	526 384	36.4%	1 239 387	85.6%	2 475 280	171.0%	(71 847)	93.4%	(1 825.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6 046 926**	**6 038 935**	**823 616**	**13.6%**	**1 173 076**	**19.4%**	**1 101 745**	**18.2%**	**2 002 550**	**33.2%**	**5 100 987**	**84.5%**	**1 767 749**	**111.8%**	**13.3%**
Governance and Administration	**241 283**	**515 421**	**34 020**	**14.1%**	**57 087**	**23.7%**	**29 474**	**5.7%**	**130 421**	**25.3%**	**251 002**	**48.7%**	**131 679**	**75.3%**	**(1.0%)**
Executive & Council	18 280	27 517	1 188	6.5%	1 599	8.7%	287	1.0%	14 556	52.9%	17 630	64.1%	12 736	71.4%	14.3%
Budget & Treasury Office	112 886	149 051	12 942	11.5%	26 418	23.4%	15 136	10.2%	55 127	37.0%	109 623	73.5%	44 299	63.2%	24.4%
Corporate Services	110 117	338 853	19 890	18.1%	29 070	26.4%	14 051	4.1%	60 739	17.9%	123 750	36.5%	74 644	90.9%	(18.6%)
Community and Public Safety	**1 514 951**	**1 548 270**	**144 155**	**9.5%**	**258 293**	**17.0%**	**137 876**	**8.9%**	**360 741**	**23.3%**	**901 065**	**58.2%**	**317 116**	**240.5%**	**13.8%**
Community & Social Services	166 484	196 333	9 002	5.4%	29 461	17.7%	20 470	10.4%	23 950	12.2%	82 883	42.2%	35 761	43.9%	(33.0%)
Sport And Recreation	21 913	25 125	1 948	8.9%	3 768	17.2%	(764)	(3.0%)	13 766	54.8%	18 718	74.5%	15 309	115.3%	(10.1%)
Public Safety	86 566	78 883	4 713	5.4%	31 431	36.3%	6 486	8.2%	20 493	26.0%	63 123	80.0%	36 457	86.9%	(43.8%)
Housing	1 218 930	1 218 930	125 954	10.3%	188 440	15.5%	109 427	9.0%	296 343	24.3%	720 164	59.1%	222 447	351.1%	33.2%
Health	21 058	28 999	2 538	12.1%	5 193	24.7%	2 257	7.8%	6 189	21.3%	16 177	55.8%	7 142	82.8%	(13.3%)
Economic and Environmental Services	**2 106 035**	**1 807 610**	**364 888**	**17.3%**	**526 847**	**25.0%**	**625 004**	**34.6%**	**835 909**	**46.2%**	**2 352 647**	**130.2%**	**634 457**	**88.5%**	**31.8%**
Planning and Development	230 674	227 496	18 245	7.9%	18 167	7.9%	36 846	16.2%	63 244	27.8%	136 502	60.0%	64 891	148.4%	(2.5%)
Road Transport	1 875 361	1 580 114	346 643	18.5%	508 680	27.1%	588 158	37.2%	772 665	48.9%	2 216 145	140.3%	569 566	83.9%	35.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 092 512**	**2 088 401**	**275 021**	**13.1%**	**325 682**	**15.6%**	**299 121**	**14.3%**	**612 294**	**29.3%**	**1 512 118**	**72.4%**	**683 413**	**98.8%**	**(10.4%)**
Electricity	636 422	603 194	99 037	15.6%	112 544	17.7%	106 127	17.6%	106 270	17.6%	423 978	70.3%	221 748	88.2%	(52.1%)
Water	813 191	823 991	121 292	14.9%	135 876	16.7%	111 371	13.5%	179 941	21.8%	548 480	66.6%	237 674	97.4%	(24.3%)
Waste Water Management	558 701	551 578	44 777	8.0%	60 368	10.8%	67 640	12.3%	293 332	53.2%	466 117	84.5%	198 159	111.8%	48.0%
Waste Management	84 198	109 638	9 915	11.8%	16 894	20.1%	13 982	12.8%	32 751	29.9%	73 542	67.1%	25 832	93.8%	26.8%
Other	**92 145**	**79 233**	**5 532**	**6.0%**	**5 167**	**5.6%**	**10 270**	**13.0%**	**63 185**	**79.7%**	**84 154**	**106.2%**	**1 084**	**32.5%**	**5 728.9%**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**31 955 386**	**31 514 410**	**7 685 894**	**24.1%**	**8 871 225**	**27.8%**	**6 461 445**	**20.5%**	**9 999 765**	**31.7%**	**33 018 328**	**104.8%**	**5 146 890**	**97.2%**	**94.3%**
Property rates, penalties and collection charges	5 639 962	5 647 938	1 356 363	24.0%	1 814 668	32.2%	1 223 320	21.7%	1 761 285	31.2%	6 155 636	109.0%	1 242 177	110.3%	41.8%
Service charges	**16 047 785**	**15 574 206**	**3 241 847**	**20.2%**	**4 893 019**	**30.5%**	**3 091 281**	**19.8%**	**4 330 900**	**27.8%**	**15 557 047**	**99.9%**	**2 831 676**	**93.8%**	**52.9%**
Other revenue	3 138 865	3 156 939	946 376	30.2%	1 008 735	32.1%	6 133	.2%	2 143 503	67.9%	4 104 747	130.0%	361 877	121.4%	492.3%
Government - operating	2 640 037	2 616 806	1 050 720	39.8%	471 290	17.9%	713 184	27.3%	659 944	25.2%	2 895 138	110.6%	135 536	67.3%	386.9%
Government - capital	3 564 953	3 591 215	823 616	23.1%	627 639	17.6%	1 234 131	34.4%	856 084	23.8%	3 541 470	98.6%	-	83.9%	(100.0%)
Interest	923 785	927 306	266 973	28.9%	55 873	6.0%	193 395	20.9%	248 049	26.7%	764 290	82.4%	575 623	153.5%	(56.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 997 892)**	**(26 047 738)**	**(7 618 450)**	**29.3%**	**(7 235 676)**	**27.8%**	**(4 534 772)**	**17.4%**	**(5 840 464)**	**22.4%**	**(25 229 363)**	**96.9%**	**(6 019 498)**	**107.4%**	**(3.0%)**
Suppliers and employees	(24 347 449)	(24 397 744)	(7 471 264)	30.7%	(6 780 599)	27.8%	(4 418 082)	18.1%	(5 308 866)	21.8%	(23 978 811)	98.3%	(5 648 603)	108.8%	(6.0%)
Finance charges	(1 427 941)	(1 427 493)	(84 587)	5.9%	(419 907)	29.4%	(72 053)	5.0%	(417 033)	29.2%	(993 580)	69.6%	(370 895)	83.9%	12.4%
Transfers and grants	(222 501)	(222 501)	(62 599)	28.1%	(35 170)	15.8%	(44 637)	20.1%	(114 565)	51.5%	(256 971)	115.5%	-	75.3%	(100.0%)
Net Cash from/(used) Operating Activities	**5 957 494**	**5 466 672**	**67 444**	**1.1%**	**1 635 548**	**27.5%**	**1 926 673**	**35.2%**	**4 159 301**	**76.1%**	**7 788 966**	**142.5%**	**(872 609)**	**43.0%**	**(576.7%)**
Cash Flow from Investing Activities															
Receipts	**32 714**	**32 714**	**(1 015)**	**(3.1%)**	**5 001**	**15.3%**	**7 931**	**24.2%**	**(1 789)**	**(5.5%)**	**10 128**	**31.0%**	**865 526**	**2 692.0%**	**(100.2%)**
Proceeds on disposal of PPE	33 612	33 612	1 889	5.6%	2 097	6.2%	5 337	15.9%	(2 609)	(7.8%)	6 714	20.0%	-	15.7%	(100.0%)
Decrease in non-current debtors	(898)	(898)	(2 904)	323.5%	2 904	(323.5%)	2 594	(289.0%)	820	(91.4%)	3 414	(380.4%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(0)	-	(0)	-	865 526	-	(100.0%)
Payments	**(6 046 926)**	**(6 046 926)**	**(823 616)**	**13.6%**	**(1 173 076)**	**19.4%**	**(1 101 745)**	**18.2%**	**(2 002 550)**	**33.1%**	**(5 100 987)**	**84.4%**	**(861 403)**	**96.8%**	**132.5%**
Capital assets	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(2 002 550)	33.1%	(5 100 987)	84.4%	(861 403)	96.8%	132.5%
Net Cash from/(used) Investing Activities	**(6 014 212)**	**(6 014 212)**	**(824 631)**	**13.7%**	**(1 168 075)**	**19.4%**	**(1 093 814)**	**18.2%**	**(2 004 339)**	**33.3%**	**(5 090 859)**	**84.6%**	**4 123**	**78.9%**	**(48 715.6%)**
Cash Flow from Financing Activities															
Receipts	**1 081 374**	**1 079 155**	**(19 907)**	**(1.8%)**	**11 377**	**1.1%**	**(145 894)**	**(13.5%)**	**(8 993)**	**(.8%)**	**(163 417)**	**(15.1%)**	**1 000 000**	**81.0%**	**(100.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	1 000 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	81 374	79 155	(19 907)	(24.5%)	11 377	14.0%	(145 894)	(184.3%)	(8 993)	(11.4%)	(163 417)	(206.5%)	-	(222.8%)	(100.0%)
Payments	**(1 190 563)**	**(1 095 439)**	**(237 032)**	**19.9%**	**(244 882)**	**20.6%**	**(248 923)**	**22.7%**	**(262 415)**	**24.0%**	**(993 252)**	**90.7%**	**(284 473)**	**100.1%**	**(7.8%)**
Repayment of borrowing	(1 190 563)	(1 095 439)	(237 032)	19.9%	(244 882)	20.6%	(248 923)	22.7%	(262 415)	24.0%	(993 252)	90.7%	(284 473)	100.1%	(7.8%)
Net Cash from/(used) Financing Activities	**(109 189)**	**(16 284)**	**(256 939)**	**235.3%**	**(233 505)**	**213.9%**	**(394 817)**	**2 424.6%**	**(271 408)**	**1 666.7%**	**(1 156 669)**	**7 103.1%**	**715 527**	**(186.0%)**	**(137.9%)**
Net Increase/(Decrease) in cash held	**(165 906)**	**(563 824)**	**(1 014 127)**	**611.3%**	**233 969**	**(141.0%)**	**438 042**	**(77.7%)**	**1 883 554**	**(334.1%)**	**1 541 438**	**(273.4%)**	**(152 959)**	**765.3%**	**(1 331.4%)**
Cash/cash equivalents at the year begin:	5 156 692	6 166 809	5 878 737	114.0%	4 864 610	94.3%	5 098 579	82.7%	5 536 621	89.8%	5 878 737	95.3%	4 174 723	110.2%	32.6%
Cash/cash equivalents at the year end:	**4 990 786**	**5 602 986**	**4 864 610**	**97.5%**	**5 098 579**	**102.2%**	**5 536 621**	**98.8%**	**7 420 174**	**132.4%**	**7 420 174**	**132.4%**	**4 021 764**	**76.6%**	**84.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	182 935	10.6%	82 394	4.8%	54 035	3.1%	1 402 934	81.5%	1 722 297	29.2%	36 664	2.1%	792 601	46.0%
Trade and Other Receivables from Exchange Transactions - Electr	388 120	50.1%	112 706	14.6%	33 218	4.3%	240 416	31.0%	774 459	13.1%	19 650	2.5%	356 406	46.0%
Receivables from Non-exchange Transactions - Property Rates	370 311	21.1%	99 689	5.7%	69 302	4.0%	1 213 456	69.2%	1 752 758	29.7%	(25 505)	(1.5%)	806 619	46.0%
Receivables from Exchange Transactions - Waste Water Managem	87 571	23.6%	21 542	5.8%	13 948	3.8%	248 052	66.8%	371 112	6.3%	4 967	1.3%	170 786	46.0%
Receivables from Exchange Transactions - Waste Management	6 622	83.7%	970	12.3%	50	.6%	271	3.4%	7 913	.1%	30	.4%	3 641	46.0%
Receivables from Exchange Transactions - Property Rental Debtor	3 603	3.0%	2 629	2.2%	1 683	1.4%	112 331	93.4%	120 247	2.0%	733	.6%	55 105	45.0%
Interest on Arrear Debtor Accounts	(175 805)	(15.8%)	66 310	6.0%	58 085	5.2%	1 162 022	104.6%	1 110 612	18.8%	-	-	511 104	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 980	8.7%	89	.3%	34	.1%	31 312	91.0%	34 414	.6%	49 307	143.3%	14 301	41.0%
Total By Income Source	**866 336**	**14.7%**	**386 329**	**6.6%**	**230 354**	**3.9%**	**4 410 793**	**74.8%**	**5 893 812**	**100.0%**	**85 847**	**1.5%**	**2 710 563**	**46.0%**
Debtors Age Analysis By Customer Group														
Organs of State	17 690	8.5%	26 282	12.6%	1 942	.9%	162 897	78.0%	208 812	3.5%	3 087	1.5%	96 095	46.0%
Commercial	269 473	10.9%	184 861	7.5%	135 695	5.5%	1 890 076	76.2%	2 480 105	42.1%	36 298	1.5%	1 141 344	46.0%
Households	554 642	18.2%	162 235	5.3%	85 386	2.8%	2 240 237	73.6%	3 042 501	51.6%	44 538	1.5%	1 400 159	46.0%
Other	24 531	15.1%	12 951	8.0%	7 330	4.5%	117 582	72.4%	162 394	2.8%	1 923	1.2%	72 965	44.0%
Total By Customer Group	**866 336**	**14.7%**	**386 329**	**6.6%**	**230 354**	**3.9%**	**4 410 793**	**74.8%**	**5 893 812**	**100.0%**	**85 847**	**1.5%**	**2 710 563**	**46.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 013 921	100.0%	-	-	-	-	-	-	1 013 921	38.5%
Bulk Water	135 636	100.0%	-	-	-	-	-	-	135 636	5.2%
PAYE deductions	81 312	100.0%	-	-	-	-	-	-	81 312	3.1%
VAT (output less input)	(637)	100.0%	-	-	-	-	-	-	(637)	-
Pensions / Retirement	99 261	100.0%	-	-	-	-	-	-	99 261	3.8%
Loan repayments	-	-	45 908	4.3%	213 818	20.1%	805 976	75.6%	1 065 702	40.5%
Trade Creditors	158 432	71.8%	21 091	9.6%	37 052	16.8%	4 170	1.9%	220 746	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 338	100.0%	-	-	-	-	-	-	16 338	.6%
Total	**1 504 263**	**57.1%**	**66 999**	**2.5%**	**250 870**	**9.5%**	**810 146**	**30.8%**	**2 632 278**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**87 983**	**87 983**	**53 832**	**61.2%**	**20 823**	**23.7%**	**157 246**	**178.7%**	**129 726**	**147.4%**	**361 627**	**411.0%**	**8 510**	**87.5%**	**1 424.4%**
Property rates	2 369	2 369	201	8.5%	608	25.7%	4 492	189.6%	3 724	157.2%	9 026	381.0%	559	100.0%	566.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	297	-	-	94	31.7%	384	129.3%	453	152.6%	931	313.5%	71	91.3%	542.3%
Interest earned - external investments	700	700	136	19.4%	800	114.3%	1 030	147.1%	2 363	337.6%	4 329	618.5%	489	233.6%	383.6%
Interest earned - outstanding debtors	-	-	-	-	215	-	736	-	-	-	951	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 532	84 532	52 477	62.1%	19 103	22.6%	-	-	-	-	71 580	84.7%	7 387	102.4%	(100.0%)
Other own revenue	85	85	1 017	1 196.8%	2	2.9%	149 885	176 335.5%	122 707	144 360.8%	273 612	321 896.1%	6	.9%	2 186 016.5%
Gains on disposal of PPE	-	-	-	-	-	-	718	-	479	-	1 197	-	-	-	(100.0%)
Operating Expenditure	**100 066**	**100 066**	**9 638**	**9.6%**	**12 502**	**12.5%**	**108 625**	**108.6%**	**91 775**	**91.7%**	**222 540**	**222.4%**	**12 959**	**54.7%**	**608.2%**
Employee related costs	20 090	20 090	1 433	7.1%	4 582	22.8%	23 618	117.6%	20 747	103.3%	50 381	250.8%	3 882	80.6%	434.4%
Remuneration of councillors	6 712	6 712	812	12.1%	1 544	23.0%	8 033	119.7%	9 451	140.8%	19 841	295.6%	1 825	99.4%	417.8%
Debt impairment	938	938	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 979	11 979	-	-	-	-	16 022	133.7%	18 818	157.1%	34 840	290.8%	1 890	41.6%	895.6%
Finance charges	144	144	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	2	-	(26)	-	(24)	-	-	-	(100.0%)
Contracted services	3 869	3 869	188	4.9%	199	5.1%	-	-	-	-	387	10.0%	69	33.1%	(100.0%)
Transfers and grants	5 103	5 103	1 051	20.6%	2 582	50.6%	3 955	77.5%	4 300	84.3%	11 889	233.0%	2 329	-	84.6%
Other expenditure	51 232	51 232	6 154	12.0%	3 594	7.0%	56 994	111.2%	38 484	75.1%	105 225	205.4%	2 964	32.0%	1 198.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 083)**	**(12 083)**	**44 193**		**8 321**		**48 621**		**37 952**		**139 086**		**(4 449)**		
Transfers recognised - capital	38 560	38 560	747	1.9%	6 101	15.8%	-	-	-	-	6 848	17.8%	1 973	33.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(2 477)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(2 477)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(2 477)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(2 477)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**39 530**	**39 530**	**2 133**	**5.4%**	**7 291**	**18.4%**	**2 031**	**5.1%**	**9 042**	**22.9%**	**20 496**	**51.8%**	**5 284**	**46.1%**	**71.1%**
National Government	38 060	38 060	2 133	5.6%	6 529	17.2%	2 031	5.3%	9 042	23.8%	19 735	51.9%	5 284	60.1%	71.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 060**	**38 060**	**2 133**	**5.6%**	**6 529**	**17.2%**	**2 031**	**5.3%**	**9 042**	**23.8%**	**19 735**	**51.9%**	**5 284**	**60.1%**	**71.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 470	1 470	-	-	761	51.8%	-	-	-	-	761	51.8%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 530**	**39 530**	**2 133**	**5.4%**	**7 291**	**18.4%**	**2 031**	**5.1%**	**9 042**	**22.9%**	**20 496**	**51.8%**	**5 284**	**46.1%**	**71.1%**
Governance and Administration	**1 220**	**1 220**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	127	127	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	44	44	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**272**	**-**	**-**	**-**	**-**	**-**	**272**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	272	-	-	-	-	-	272	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 310**	**38 310**	**2 133**	**5.6%**	**7 018**	**18.3%**	**2 031**	**5.3%**	**9 042**	**23.6%**	**20 224**	**52.8%**	**5 284**	**46.3%**	**71.1%**
Planning and Development	18 310	18 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	20 000	2 133	10.7%	7 018	35.1%	2 031	10.2%	9 042	45.2%	20 224	101.1%	5 284	-	71.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**125 427**	**125 427**	**109 054**	**86.9%**	**113 721**	**90.7%**	**154 427**	**123.1%**	**103 730**	**82.7%**	**480 932**	**383.4%**	**2 529**	**93.6%**	**4 001.0%**
Property rates, penalties and collection charges	1 253	1 253	131	10.4%	62	5.0%	664	53.0%	474	37.9%	1 332	106.3%	306	84.1%	55.1%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	382	382	124	32.4%	118	30.9%	220	57.5%	175	45.8%	636	166.6%	1 415	137.6%	(87.6%)
Government - operating	84 532	84 532	-	-	-	-	-	-	-	-	-	-	319	96.6%	(100.0%)
Government - capital	38 560	38 560	108 800	282.2%	113 541	294.5%	153 543	398.2%	103 080	267.3%	478 964	1 242.1%	-	57.2%	(100.0%)
Interest	700	700	-	-	-	-	-	-	-	-	-	-	489	231.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 046)**	**(82 046)**	**(18 249)**	**22.2%**	**(58 780)**	**71.6%**	**(102 992)**	**125.5%**	**(81 647)**	**99.5%**	**(261 668)**	**318.9%**	**(12 879)**	**71.0%**	**534.0%**
Suppliers and employees	(81 902)	(81 902)	(14 442)	17.6%	(57 597)	70.3%	(100 269)	122.4%	(78 899)	96.3%	(251 207)	306.7%	(11 126)	62.2%	609.1%
Finance charges	(144)	(144)	(3)	2.0%	(7)	5.0%	(19)	13.1%	(13)	8.8%	(41)	28.9%	(2)	1.3%	428.6%
Transfers and grants	-	-	(3 804)	-	(1 176)	-	(2 704)	-	(2 735)	-	(10 419)	-	(1 750)	-	56.3%
Net Cash from/(used) Operating Activities	**43 381**	**43 381**	**90 806**	**209.3%**	**54 941**	**126.6%**	**51 435**	**118.6%**	**22 083**	**50.9%**	**219 264**	**505.4%**	**(10 349)**	**224.3%**	**(313.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(39 530)**	**(39 530)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 242)**	**98.5%**	**(100.0%)**
Capital assets	(39 530)	(39 530)	-	-	-	-	-	-	-	-	-	-	(6 242)	98.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(39 530)**	**(39 530)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 242)**	**98.5%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(96)**	**58.0%**	**(100.0%)**
Repayment of borrowing	(500)	(500)	-	-	-	-	-	-	-	-	-	-	(96)	58.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(500)**	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(96)**	**58.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 351**	**3 351**	**90 806**	**2 709.9%**	**54 941**	**1 639.6%**	**51 435**	**1 535.0%**	**22 083**	**659.0%**	**219 264**	**6 543.5%**	**(16 687)**	**(186.7%)**	**(232.3%)**
Cash/cash equivalents at the year begin:	2 733	2 733	-	-	90 806	3 322.0%	145 746	5 331.9%	197 181	7 213.6%	-	-	36 488	97.2%	440.4%
Cash/cash equivalents at the year end:	**6 084**	**6 084**	**90 806**	**1 492.4%**	**145 746**	**2 395.4%**	**197 181**	**3 240.8%**	**219 264**	**3 603.7%**	**219 264**	**3 603.7%**	**19 801**	**724.4%**	**1 007.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	177	2.8%	259	4.2%	257	4.1%	5 546	88.9%	6 240	97.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	27	15.1%	27	15.1%	13	7.4%	111	62.5%	178	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**204**	**3.2%**	**286**	**4.5%**	**270**	**4.2%**	**5 658**	**88.2%**	**6 418**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	3.2%	286	4.5%	270	4.2%	5 658	88.2%	6 418	100.0%	-	-	-	-
Total By Customer Group	**204**	**3.2%**	**286**	**4.5%**	**270**	**4.2%**	**5 658**	**88.2%**	**6 418**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(493)	106.0%	(2 597)	557.9%	3 133	(673.1%)	(508)	109.2%	(465)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(493)**	**106.0%**	**(2 597)**	**557.9%**	**3 133**	**(673.1%)**	**(508)**	**109.2%**	**(465)**	**100.0%**

Contact Details

Municipal Manager	Mr Msizi H Zulu	039 974 0450
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**174 836**	**172 288**	**108 252**	**61.9%**	**25 022**	**14.3%**	**19 363**	**11.2%**	**5 455**	**3.2%**	**158 092**	**91.8%**	**3 142**	**89.8%**	**73.6%**
Property rates	69 060	69 064	69 559	100.7%	(495)	(.7%)	(257)	(.4%)	552	.8%	69 360	100.4%	(327)	99.2%	(268.9%)
Property rates - penalties and collection charges	1 000	1 000	240	24.0%	192	19.2%	-	-	168	16.8%	600	60.0%	197	116.2%	(14.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 250	8 250	7 816	94.7%	69	.8%	114	1.4%	69	.8%	8 067	97.8%	(44)	91.0%	(255.7%)
Service charges - other	-	-	-	-	-	-	-	-	69	-	69	-	-	-	(100.0%)
Rental of facilities and equipment	4 879	4 002	1 387	28.4%	1 094	22.4%	999	25.0%	1 240	31.0%	4 720	117.9%	521	86.3%	138.0%
Interest earned - external investments	4 250	6 000	16	.4%	17	.4%	18	.3%	19	.3%	71	1.2%	16	1.4%	23.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	432	432	457	105.7%	549	127.1%	737	170.7%	412	95.4%	2 155	498.9%	(31)	89.1%	(1 410.9%)
Licences and permits	5 805	6 205	1 594	27.5%	1 601	27.6%	1 680	27.1%	1 783	28.7%	6 657	107.3%	1 680	107.4%	6.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 273	71 473	25 282	35.5%	20 226	28.4%	15 170	21.2%	-	-	60 678	84.9%	-	83.5%	-
Other own revenue	9 887	5 862	1 902	19.2%	1 769	17.9%	901	15.4%	1 143	19.5%	5 714	97.5%	1 132	84.5%	1.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**200 896**	**180 345**	**25 326**	**12.6%**	**37 395**	**18.6%**	**30 664**	**17.0%**	**41 558**	**23.0%**	**134 944**	**74.8%**	**31 694**	**70.6%**	**31.1%**
Employee related costs	66 795	65 275	15 090	22.6%	18 056	27.0%	17 396	26.6%	16 908	25.9%	67 449	103.3%	14 626	96.8%	15.6%
Remuneration of councillors	6 782	6 838	1 022	15.1%	1 526	22.5%	-	-	-	-	2 548	37.3%	1 257	89.7%	(100.0%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 000	29 158	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	500	135	27.1%	119	23.8%	121	24.2%	114	22.8%	490	97.9%	142	99.4%	(19.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 725	11 118	2 089	11.2%	4 940	26.4%	3 995	35.9%	5 299	47.7%	16 323	146.8%	5 279	92.5%	.4%
Transfers and grants	3 812	3 367	908	23.8%	981	25.7%	584	17.4%	1 256	37.3%	3 728	110.7%	878	99.8%	43.0%
Other expenditure	73 281	52 125	6 083	8.3%	11 774	16.1%	8 568	16.4%	17 981	34.5%	44 406	85.2%	9 512	65.5%	89.0%
Loss on disposal of PPE	-	11 963	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 059)**	**(8 057)**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 148**		**(28 552)**		
Transfers recognised - capital	26 060	30 882	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	22 825	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 148**		**(28 552)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 148**		**(28 552)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 148**		**(28 552)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 148**		**(28 552)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**57 934**	**63 334**	**12 134**	**20.9%**	**8 701**	**15.0%**	**5 084**	**8.0%**	**18 145**	**28.6%**	**44 063**	**69.6%**	**9 981**	**64.8%**	**81.8%**
National Government	26 060	32 464	8 103	31.1%	5 307	20.4%	1 654	5.1%	8 567	26.4%	23 631	72.8%	8 611	78.4%	(.5%)
Provincial Government	345	782	40	11.6%	165	47.7%	140	17.8%	300	38.3%	644	82.4%	48	73.5%	529.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 405**	**33 246**	**8 143**	**30.8%**	**5 471**	**20.7%**	**1 793**	**5.4%**	**8 867**	**26.7%**	**24 275**	**73.0%**	**8 658**	**78.4%**	**2.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	88.8%	-
Internally generated funds	31 529	30 088	3 991	12.7%	3 229	10.2%	3 291	10.9%	9 278	30.8%	19 789	65.8%	1 323	24.2%	601.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 934**	**63 334**	**12 134**	**20.9%**	**8 701**	**15.0%**	**5 084**	**8.0%**	**18 145**	**28.6%**	**44 063**	**69.6%**	**9 981**	**64.8%**	**81.8%**
Governance and Administration	**381**	**6 023**	**43**	**11.2%**	**245**	**64.4%**	**2**	**-**	**3 276**	**54.4%**	**3 565**	**59.2%**	**2 559**	**802.8%**	**28.0%**
Executive & Council	5	5 003	-	-	2	35.9%	-	-	3 003	60.0%	3 005	60.1%	23	93.0%	12 815.8%
Budget & Treasury Office	27	27	26	94.4%	-	-	2	5.8%	-	-	27	100.0%	4	40.9%	(100.0%)
Corporate Services	349	992	17	4.9%	243	69.7%	-	-	273	27.5%	533	53.7%	2 532	956.5%	(89.2%)
Community and Public Safety	**2 177**	**1 961**	**99**	**4.5%**	**960**	**44.1%**	**348**	**17.8%**	**479**	**24.4%**	**1 886**	**96.2%**	**389**	**56.4%**	**23.2%**
Community & Social Services	1 382	1 017	88	6.3%	352	25.4%	322	31.7%	323	31.7%	1 084	106.6%	330	89.6%	(2.2%)
Sport And Recreation	313	315	5	1.6%	285	91.1%	-	-	3	1.0%	293	93.0%	42	151.2%	(92.4%)
Public Safety	476	444	-	-	324	68.0%	26	5.9%	3	.7%	353	79.6%	13	40.9%	(75.1%)
Housing	6	186	6	98.7%	-	-	-	-	150	80.8%	156	84.0%	5	97.8%	2 907.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 377**	**55 350**	**11 993**	**21.7%**	**7 495**	**13.5%**	**4 734**	**8.6%**	**14 389**	**26.0%**	**38 612**	**69.8%**	**7 032**	**52.3%**	**104.6%**
Planning and Development	293	702	15	5.2%	62	21.4%	-	-	296	42.1%	373	53.2%	139	98.8%	111.9%
Road Transport	55 084	54 648	11 978	21.7%	7 433	13.5%	4 734	8.7%	14 093	25.8%	38 238	70.0%	6 893	52.1%	104.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27.5%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**196 333**	**233 236**	**94 401**	**48.1%**	**70 176**	**35.7%**	**52 257**	**22.4%**	**30 939**	**13.3%**	**247 772**	**106.2%**	**28 554**	**127.8%**	**8.4%**
Property rates, penalties and collection charges	66 607	66 561	20 055	30.1%	13 927	20.9%	11 382	17.1%	10 082	15.1%	55 446	83.3%	9 855	54.2%	2.3%
Service charges	**7 838**	**7 837**	**2 739**	**34.9%**	**1 647**	**21.0%**	**1 308**	**16.7%**	**1 284**	**16.4%**	**6 978**	**89.0%**	**1 232**	**-**	**4.2%**
Other revenue	20 806	55 086	32 166	154.6%	19 625	94.3%	13 017	23.6%	19 573	35.5%	84 382	153.2%	17 461	-	12.1%
Government - operating	70 773	71 273	28 440	40.2%	24 976	35.3%	15 490	21.7%	-	-	68 906	96.7%	-	99.8%	-
Government - capital	26 060	26 478	11 000	42.2%	10 000	38.4%	11 060	41.8%	-	-	32 060	121.1%	-	108.4%	-
Interest	4 250	6 000	-	-	-	-	-	-	-	-	-	-	5	1.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(148 825)**	**(200 123)**	**(71 684)**	**48.2%**	**(66 555)**	**44.7%**	**(36 537)**	**18.3%**	**(49 753)**	**24.9%**	**(224 529)**	**112.2%**	**(39 671)**	**158.4%**	**25.4%**
Suppliers and employees	(144 513)	(198 810)	(71 549)	49.5%	(66 437)	46.0%	(36 415)	18.3%	(49 639)	25.0%	(224 040)	112.7%	(39 671)	159.2%	25.1%
Finance charges	(500)	(500)	(135)	27.1%	(119)	23.8%	(121)	24.2%	(114)	22.8%	(490)	97.9%	-	-	(100.0%)
Transfers and grants	(3 812)	(812)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 508**	**33 114**	**22 717**	**47.8%**	**3 621**	**7.6%**	**15 720**	**47.5%**	**(18 814)**	**(56.8%)**	**23 243**	**70.2%**	**(11 117)**	**37.5%**	**69.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**22 103**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	22 103	-	(100.0%)
Payments	**(57 934)**	**(28 347)**	**(19 702)**	**34.0%**	**(8 644)**	**14.9%**	**(6 808)**	**24.0%**	**(16 817)**	**59.3%**	**(51 972)**	**183.3%**	**(14 687)**	**131.2%**	**14.5%**
Capital assets	(57 934)	(28 347)	(19 702)	34.0%	(8 644)	14.9%	(6 808)	24.0%	(16 817)	59.3%	(51 972)	183.3%	(14 687)	131.2%	14.5%
Net Cash from/(used) Investing Activities	**(57 934)**	**(28 347)**	**(19 702)**	**34.0%**	**(8 644)**	**14.9%**	**(6 808)**	**24.0%**	**(16 817)**	**59.3%**	**(51 972)**	**183.3%**	**7 417**	**54.6%**	**(326.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**12 000**	**-**	**18 759**	**-**	**30 759**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	12 000	-	18 759	-	30 759	-	-	-	(100.0%)
Payments	**(1 158)**	**(1 158)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 158)	(1 158)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 158)**	**(1 158)**	**-**	**-**	**-**	**-**	**12 000**	**(1 036.3%)**	**18 759**	**(1 619.9%)**	**30 759**	**(2 656.2%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(11 584)**	**3 609**	**3 014**	**(26.0%)**	**(5 024)**	**43.4%**	**20 912**	**579.4%**	**(16 873)**	**(467.5%)**	**2 030**	**56.2%**	**(3 700)**	**(104.5%)**	**356.0%**
Cash/cash equivalents at the year begin:	71 874	4 303	4 303	6.0%	7 317	10.2%	2 293	53.3%	23 205	539.3%	4 303	100.0%	1 779	8.0%	1 204.1%
Cash/cash equivalents at the year end:	**60 290**	**7 912**	**7 317**	**12.1%**	**2 293**	**3.8%**	**23 205**	**293.3%**	**6 333**	**80.0%**	**6 333**	**80.0%**	**(1 921)**	**(2.7%)**	**(429.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	858	3.6%	1 265	5.4%	682	2.9%	20 783	88.1%	23 588	67.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	1.9%	159	5.3%	93	3.1%	2 692	89.7%	3 001	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	7	.4%	7	.4%	7	.4%	1 803	98.8%	1 824	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	8	.1%	13	.2%	14	.2%	6 689	99.5%	6 725	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 481)	(5 614.1%)	217	271.8%	126	158.3%	4 217	5 284.0%	80	.2%	-	-	-	-
Total By Income Source	**(3 551)**	**(10.1%)**	**1 661**	**4.7%**	**923**	**2.6%**	**36 185**	**102.7%**	**35 218**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(153)	(12.0%)	43	3.4%	25	1.9%	1 366	106.7%	1 281	3.6%	-	-	-	-
Commercial	(78)	(.6%)	153	1.2%	78	.6%	12 221	98.8%	12 375	35.1%	-	-	-	-
Households	(3 272)	(16.2%)	1 431	7.1%	794	3.9%	21 213	105.2%	20 166	57.3%	-	-	-	-
Other	(49)	(3.5%)	33	2.4%	26	1.9%	1 385	99.2%	1 396	4.0%	-	-	-	-
Total By Customer Group	**(3 551)**	**(10.1%)**	**1 661**	**4.7%**	**923**	**2.6%**	**36 185**	**102.7%**	**35 218**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 159	100.0%	-	-	-	-	-	-	36 159	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**36 159**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36 159**	**100.0%**

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**154 897**	**154 897**	**27 360**	**17.7%**	**4 468**	**2.9%**	**40 172**	**25.9%**	**16 584**	**10.7%**	**88 583**	**57.2%**	**39 763**	**98.5%**	**(58.3%)**
Property rates	4 158	4 158	5 788	139.2%	-	-	-	-	-	-	5 788	139.2%	-	119.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 500	4 500	1 838	40.8%	622	13.8%	2 073	46.1%	2 522	56.0%	7 056	156.8%	1 784	143.3%	41.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 557	139 557	19 168	13.7%	1 713	1.2%	38 465	27.6%	13 974	10.0%	73 320	52.5%	30 119	92.1%	(53.6%)
Other own revenue	6 683	6 683	565	8.5%	2 133	31.9%	(367)	(5.5%)	85	1.3%	2 417	36.2%	7 861	139.8%	(98.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**154 897**	**154 897**	**24 023**	**15.5%**	**21 926**	**14.2%**	**23 991**	**15.5%**	**43 880**	**28.3%**	**113 821**	**73.5%**	**30 120**	**82.7%**	**45.7%**
Employee related costs	40 589	40 589	8 668	21.4%	9 905	24.4%	8 809	21.7%	8 663	21.3%	36 045	88.8%	8 821	89.7%	(1.8%)
Remuneration of councillors	12 521	12 521	2 989	23.9%	3 061	24.4%	4 075	32.5%	3 478	27.8%	13 603	108.6%	3 442	104.1%	1.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 500	15 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	121	121	-	-	-	-	-	-	1	.6%	1	.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 250	2 250	-	-	-	-	170	7.5%	485	21.6%	655	29.1%	-	-	(100.0%)
Transfers and grants	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	83 566	83 566	12 367	14.8%	8 959	10.7%	10 938	13.1%	31 253	37.4%	63 517	76.0%	17 856	105.4%	75.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**3 336**		**(17 458)**		**16 181**		**(27 297)**		**(25 238)**		**9 643**		
Transfers recognised - capital	57 137	57 137	25 199	44.1%	10 586	18.5%	3 512	6.1%	17 521	30.7%	56 818	99.4%	31 768	88.8%	(44.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 580**		**41 412**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 580**		**41 412**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 580**		**41 412**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 580**		**41 412**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**57 137**	**76 084**	**26 489**	**46.4%**	**16 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**195.4%**	**(37.7%)**
National Government	57 137	76 084	26 489	46.4%	16 310	28.5%	10 612	13.9%	19 797	26.0%	73 209	96.2%	31 768	617.6%	(37.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 137**	**76 084**	**26 489**	**46.4%**	**16 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**268.3%**	**(37.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 137**	**76 084**	**26 489**	**46.4%**	**16 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**195.4%**	**(37.7%)**
Governance and Administration	**6 215**	**6 215**	**121**	**1.9%**	**307**	**4.9%**	**1 624**	**26.1%**	**1 597**	**25.7%**	**3 649**	**58.7%**	**327**	**270.2%**	**388.0%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 215	6 215	121	1.9%	307	4.9%	1 624	26.1%	1 597	25.7%	3 649	58.7%	327	270.2%	388.0%
Community and Public Safety	**50 922**	**69 869**	**26 368**	**51.8%**	**16 003**	**31.4%**	**8 988**	**12.9%**	**18 201**	**26.0%**	**69 560**	**99.6%**	**31 441**	**193.6%**	**(42.1%)**
Community & Social Services	50 922	69 869	26 368	51.8%	16 003	31.4%	8 988	12.9%	18 201	26.0%	69 560	99.6%	31 441	193.6%	(42.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**212 034**	**225 356**	**80 389**	**37.9%**	**63 787**	**30.1%**	**65 099**	**28.9%**	**2 572**	**1.1%**	**211 847**	**94.0%**	**10 229**	**107.1%**	**(74.9%)**
Property rates, penalties and collection charges	4 158	4 158	546	13.1%	2 516	60.5%	222	5.3%	-	-	3 284	79.0%	434	70.0%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	600	8 682	565	94.2%	114	19.0%	263	3.0%	88	1.0%	1 030	11.9%	7 861	-	(98.9%)
Government - operating	145 639	152 790	55 345	38.0%	46 345	31.8%	48 015	31.4%	-	-	149 705	98.0%	150	101.8%	(100.0%)
Government - capital	57 137	52 397	22 095	38.7%	13 000	22.8%	14 522	27.7%	-	-	49 617	94.7%	-	96.1%	-
Interest	4 500	7 329	1 838	40.8%	1 811	40.2%	2 076	28.3%	2 485	33.9%	8 210	112.0%	1 784	143.3%	39.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 897)**	**(174 094)**	**(24 024)**	**15.5%**	**(21 926)**	**14.2%**	**(23 992)**	**13.8%**	**(43 473)**	**25.0%**	**(113 415)**	**65.1%**	**(30 120)**	**126.3%**	**44.3%**
Suppliers and employees	(154 426)	(172 724)	(24 024)	15.6%	(21 893)	14.2%	(23 987)	13.9%	(43 392)	25.1%	(113 297)	65.6%	(30 120)	126.5%	44.1%
Finance charges	(121)	(1 370)	-	-	(32)	26.8%	(5)	.4%	(81)	5.9%	(118)	8.6%	-	-	(100.0%)
Transfers and grants	(350)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 137**	**51 262**	**56 365**	**98.6%**	**41 861**	**73.3%**	**41 107**	**80.2%**	**(40 900)**	**(79.8%)**	**98 432**	**192.0%**	**(19 891)**	**93.3%**	**105.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 137)**	**(76 084)**	**-**	**-**	**(16 310)**	**28.5%**	**(10 612)**	**13.9%**	**(19 567)**	**25.7%**	**(46 489)**	**61.1%**	**-**	**-**	**(100.0%)**
Capital assets	(57 137)	(76 084)	-	-	(16 310)	28.5%	(10 612)	13.9%	(19 567)	25.7%	(46 489)	61.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(57 137)**	**(76 084)**	**-**	**-**	**(16 310)**	**28.5%**	**(10 612)**	**13.9%**	**(19 567)**	**25.7%**	**(46 489)**	**61.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**(24 822)**	**56 365**	**12 333 697.6%**	**25 551**	**5 590 993.2%**	**30 494**	**(122.9%)**	**(60 467)**	**243.6%**	**51 943**	**(209.3%)**	**(19 891)**	**593.7%**	**204.0%**
Cash/cash equivalents at the year begin:	91 786	-	-	-	56 365	61.4%	81 916	-	112 410	-	-	-	122 582	-	(8.3%)
Cash/cash equivalents at the year end:	**91 786**	**(24 822)**	**56 365**	**61.4%**	**81 916**	**89.2%**	**112 410**	**(452.9%)**	**51 943**	**(209.3%)**	**51 943**	**(209.3%)**	**102 691**	**(50.2%)**	**(49.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(0)	-	(25)	(.3%)	8 980	100.3%	8 954	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**(0)**	**-**	**(25)**	**(.3%)**	**8 980**	**100.3%**	**8 954**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	5 102	100.0%	5 102	57.0%	-	-	-	-
Commercial	-	-	(0)	-	(25)	(1.2%)	2 109	101.2%	2 083	23.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 769	100.0%	1 769	19.8%	-	-	-	-
Total By Customer Group	**-**	**-**	**(0)**	**-**	**(25)**	**(.3%)**	**8 980**	**100.3%**	**8 954**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms N C Mgijima	039 940 5402
Financial Manager	Mr K. Audan	039 940 5423

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**127 772**	**131 336**	**49 727**	**38.9%**	**35 881**	**28.1%**	**30 532**	**23.2%**	**22 738**	**17.3%**	**138 877**	**105.7%**	**31 061**	**107.3%**	**(26.8%)**
Property rates	11 217	14 246	7 781	69.4%	2 279	20.3%	2 367	16.6%	2 306	16.2%	14 733	103.4%	2 348	119.7%	(1.8%)
Property rates - penalties and collection charges	401	401	238	59.3%	171	42.6%	234	58.4%	212	52.9%	855	213.3%	(23)	112.4%	(1 022.4%)
Service charges - electricity revenue	31 108	31 108	6 486	20.9%	6 551	21.1%	6 788	21.8%	7 558	24.3%	27 383	88.0%	6 980	76.6%	8.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 005	2 005	493	24.6%	480	24.0%	472	23.5%	515	25.7%	1 960	97.7%	452	-	13.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	117	148	23	19.5%	29	24.5%	39	26.5%	30	20.0%	120	81.2%	11	78.4%	162.4%
Interest earned - external investments	4 000	4 000	713	17.8%	2 260	56.5%	1 802	45.1%	2 762	69.0%	7 538	188.5%	1 529	127.9%	80.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	26	26	6	24.0%	7	28.6%	9	32.8%	7	26.1%	29	111.5%	306	2 072.6%	(97.8%)
Licences and permits	403	373	118	29.2%	127	31.6%	98	26.3%	112	30.0%	456	122.0%	135	75.1%	(17.2%)
Agency services	2 632	2 632	270	10.3%	466	17.7%	610	23.2%	399	15.2%	1 745	66.3%	-	-	(100.0%)
Transfers recognised - operational	74 307	73 584	33 283	44.8%	20 244	27.2%	20 258	27.5%	4 853	6.6%	78 638	106.9%	15 616	104.2%	(68.9%)
Other own revenue	1 555	2 812	316	20.3%	3 265	210.0%	(2 145)	(76.3%)	3 985	141.7%	5 421	192.8%	3 705	215.4%	7.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 772**	**131 904**	**27 247**	**21.3%**	**30 991**	**24.3%**	**25 136**	**19.1%**	**27 596**	**20.9%**	**110 971**	**84.1%**	**36 485**	**92.9%**	**(24.4%)**
Employee related costs	45 715	44 700	7 419	16.2%	11 839	25.9%	6 820	15.3%	10 757	24.1%	36 835	82.4%	9 460	85.4%	13.7%
Remuneration of councillors	6 612	6 612	1 036	15.7%	1 450	21.9%	2 180	33.0%	1 508	22.8%	6 174	93.4%	1 693	98.3%	(10.9%)
Debt impairment	169	169	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 259	8 924	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	305	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	28 100	28 100	8 429	30.0%	4 837	17.2%	4 940	17.6%	4 954	17.6%	23 160	82.4%	4 373	77.5%	13.3%
Other Materials	1 113	1 012	-	-	453	40.7%	236	23.3%	301	29.7%	990	97.8%	119	97.2%	152.4%
Contracted services	1 584	2 852	-	-	1 349	85.2%	774	27.1%	854	29.9%	2 977	104.4%	-	45.1%	(100.0%)
Transfers and grants	3 529	3 529	-	-	1 029	29.2%	181	5.1%	52	1.5%	1 262	35.8%	-	22.0%	(100.0%)
Other expenditure	34 385	36 007	10 364	30.1%	10 034	29.2%	10 004	27.8%	9 171	25.5%	39 573	109.9%	20 839	135.1%	(56.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**(568)**	**22 479**		**4 890**		**5 396**		**(4 858)**		**27 907**		**(5 424)**		
Transfers recognised - capital	29 561	257	2 244	7.6%	3 219	10.9%	8 502	3 308.3%	2 390	929.8%	16 355	6 364.1%	16 173	80.9%	(85.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**13 433**	**36.8%**	**28 238**	**77.3%**	**11 914**	**54.0%**	**12.8%**
National Government	29 561	33 196	3 042	10.3%	3 115	10.5%	8 647	26.0%	11 934	35.9%	26 739	80.5%	11 914	69.2%	.2%
Provincial Government	-	3 050	-	-	-	-	-	-	690	22.6%	690	22.6%	-	-	(100.0%)
District Municipality	-	289	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**12 624**	**34.6%**	**27 429**	**75.1%**	**11 914**	**64.5%**	**6.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	809	-	809	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**13 433**	**36.8%**	**28 238**	**77.3%**	**11 914**	**54.0%**	**12.8%**
Governance and Administration	**966**	**3 035**	**81**	**8.4%**	**70**	**7.3%**	**188**	**6.2%**	**1 016**	**33.5%**	**1 356**	**44.7%**	**375**	**78.2%**	**170.9%**
Executive & Council	15	1 954	-	-	-	-	-	-	780	39.9%	780	39.9%	23	75.6%	3 318.3%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	128	42.6%	(100.0%)
Corporate Services	951	1 081	81	8.5%	70	7.4%	188	17.4%	236	21.9%	577	53.3%	224	104.6%	5.3%
Community and Public Safety	**3 047**	**1 391**	**-**	**-**	**32**	**1.0%**	**-**	**-**	**123**	**8.9%**	**155**	**11.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 596	762	-	-	32	1.2%	-	-	123	16.2%	155	20.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	451	629	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 958**	**28 831**	**2 961**	**13.5%**	**3 013**	**13.7%**	**3 555**	**12.3%**	**8 690**	**30.1%**	**18 219**	**63.2%**	**11 539**	**54.6%**	**(24.7%)**
Planning and Development	200	3 050	-	-	-	-	-	-	399	13.1%	399	13.1%	2 496	67.7%	(84.0%)
Road Transport	21 758	25 781	2 961	13.6%	3 013	13.8%	3 555	13.8%	8 291	32.2%	17 820	69.1%	9 043	53.1%	(8.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 590**	**3 078**	**-**	**-**	**-**	**-**	**4 904**	**159.3%**	**3 603**	**117.1%**	**8 507**	**276.4%**	**-**	**14.5%**	**(100.0%)**
Electricity	3 400	2 906	-	-	-	-	-	-	903	31.1%	903	31.1%	-	13.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	190	172	-	-	-	-	4 904	2 843.8%	2 700	1 565.8%	7 604	4 409.6%	-	15.8%	(100.0%)
Other	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**158 119**	**152 724**	**99 758**	**63.1%**	**87 018**	**55.0%**	**49 807**	**32.6%**	**15 035**	**9.8%**	**251 618**	**164.8%**	**94 887**	**200.9%**	**(84.2%)**
Property rates, penalties and collection charges	9 374	11 718	5 117	54.6%	4 171	44.5%	2 120	18.1%	1 491	12.7%	12 900	110.1%	2 178	119.7%	(31.5%)
Service charges	**33 113**	**31 142**	**7 969**	**24.1%**	**6 790**	**20.5%**	**7 994**	**25.7%**	**4 889**	**15.7%**	**27 642**	**88.8%**	**7 724**	**99.9%**	**(36.7%)**
Other revenue	7 763	2 063	46 014	592.7%	44 845	577.7%	10 827	524.7%	8 033	389.3%	109 720	5 317.4%	83 455	1 748.4%	(90.4%)
Government - operating	74 307	82 130	34 944	47.0%	18 951	25.5%	19 392	23.6%	622	.8%	73 909	90.0%	-	97.7%	(100.0%)
Government - capital	29 561	21 671	5 000	16.9%	10 000	33.8%	7 672	35.4%	-	-	22 672	104.6%	-	100.0%	-
Interest	4 000	4 000	713	17.8%	2 260	56.5%	1 802	45.1%	-	-	4 776	119.4%	1 529	130.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 287)**	**(119 385)**	**(94 723)**	**78.7%**	**(84 919)**	**70.6%**	**(22 388)**	**18.8%**	**(56 530)**	**47.4%**	**(258 560)**	**216.6%**	**(94 425)**	**221.3%**	**(40.1%)**
Suppliers and employees	(119 602)	(118 349)	(93 841)	78.5%	(84 771)	70.9%	(22 208)	18.8%	(56 131)	47.4%	(256 950)	217.1%	(93 545)	220.2%	(40.0%)
Finance charges	(305)	(656)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(380)	(380)	(882)	232.1%	(148)	38.9%	(181)	47.6%	(400)	105.2%	(1 610)	423.6%	(880)	872.2%	(54.6%)
Net Cash from/(used) Operating Activities	**37 832**	**33 339**	**5 035**	**13.3%**	**2 099**	**5.5%**	**27 419**	**82.2%**	**(41 495)**	**(124.5%)**	**(6 942)**	**(20.8%)**	**462**	**112.9%**	**(9 091.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 561)**	**(36 535)**	**(3 468)**	**11.7%**	**(5 718)**	**19.3%**	**(5 679)**	**15.5%**	**(5 099)**	**14.0%**	**(19 964)**	**54.6%**	**(15 646)**	**66.2%**	**(67.4%)**
Capital assets	(29 561)	(36 535)	(3 468)	11.7%	(5 718)	19.3%	(5 679)	15.5%	(5 099)	14.0%	(19 964)	54.6%	(15 646)	66.2%	(67.4%)
Net Cash from/(used) Investing Activities	**(29 561)**	**(36 535)**	**(3 468)**	**11.7%**	**(5 718)**	**19.3%**	**(5 679)**	**15.5%**	**(5 099)**	**14.0%**	**(19 964)**	**54.6%**	**(15 646)**	**76.9%**	**(67.4%)**
Cash Flow from Financing Activities															
Receipts	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(239)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(239)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(209)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 062**	**(3 196)**	**1 567**	**19.4%**	**(3 618)**	**(44.9%)**	**21 740**	**(680.2%)**	**(46 594)**	**1 457.8%**	**(26 906)**	**841.8%**	**(15 185)**	**(29.9%)**	**206.8%**
Cash/cash equivalents at the year begin:	51 018	77 097	4 479	8.8%	6 045	11.8%	2 427	3.1%	24 167	31.3%	4 479	5.8%	19 663	1.9%	22.9%
Cash/cash equivalents at the year end:	**59 079**	**73 901**	**6 045**	**10.2%**	**2 427**	**4.1%**	**24 167**	**32.7%**	**(22 427)**	**(30.3%)**	**(22 427)**	**(30.3%)**	**4 479**	**5.2%**	**(600.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	2 048	66.4%	851	27.6%	57	1.9%	127	4.1%	3 083	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	466	5.1%	437	4.8%	300	3.3%	7 930	86.8%	9 133	72.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	163	37.9%	101	23.4%	43	10.0%	123	28.7%	430	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**2 678**	**21.2%**	**1 388**	**11.0%**	**400**	**3.2%**	**8 181**	**64.7%**	**12 647**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	463	17.3%	121	4.5%	17	.7%	2 069	77.5%	2 670	21.1%	-	-	-	-
Commercial	1 156	34.1%	311	9.2%	81	2.4%	1 840	54.3%	3 388	26.8%	-	-	-	-
Households	1 058	16.1%	957	14.5%	301	4.6%	4 272	64.8%	6 588	52.1%	-	-	-	-
Other	0	50.0%	-	-	(0)	(50.0%)	0	100.0%	0	-	-	-	-	-
Total By Customer Group	**2 678**	**21.2%**	**1 388**	**11.0%**	**400**	**3.2%**	**8 181**	**64.7%**	**12 647**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	100.0%	-	-	-	-	-	-	289	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**289**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**289**	**100.0%**

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**55 457**	**55 457**	**20 745**	**37.4%**	**18 430**	**33.2%**	**13 375**	**24.1%**	**3 177**	**5.7%**	**55 727**	**100.5%**	**4 051**	**70.3%**	**(21.6%)**
Property rates	2 703	2 703	421	15.6%	960	35.5%	440	16.3%	440	16.3%	2 261	83.7%	421	77.7%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	-	-	3	26.6%	5	51.1%	3	26.7%	10	104.4%	2	51.6%	30.5%
Interest earned - external investments	1 800	1 800	416	23.1%	639	35.5%	546	30.3%	595	33.1%	2 195	122.0%	499	101.1%	19.3%
Interest earned - outstanding debtors	250	250	-	-	-	-	-	-	427	170.7%	427	170.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	8	-	6	-	14	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 283	50 283	19 885	39.5%	16 254	32.3%	12 153	24.2%	1 321	2.6%	49 612	98.7%	3 056	67.9%	(56.8%)
Other own revenue	411	411	24	5.9%	575	139.8%	223	54.3%	386	93.8%	1 208	293.8%	74	161.5%	423.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 305**	**55 305**	**10 425**	**18.9%**	**11 153**	**20.2%**	**9 278**	**16.8%**	**10 282**	**18.6%**	**41 139**	**74.4%**	**9 164**	**70.8%**	**12.2%**
Employee related costs	14 734	14 734	3 914	26.6%	3 775	25.6%	3 270	22.2%	4 536	30.8%	15 494	105.2%	3 165	95.5%	43.3%
Remuneration of councillors	3 663	3 663	864	23.6%	588	16.1%	915	25.0%	953	26.0%	3 320	90.6%	994	102.0%	(4.2%)
Debt impairment	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 395	10 395	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 258	1 258	524	41.6%	108	8.6%	162	12.9%	178	14.1%	972	77.2%	100	92.2%	77.9%
Transfers and grants	110	110	1 766	1 605.5%	1 718	1 562.3%	1 267	1 151.6%	1 321	1 200.9%	6 072	5 520.3%	1 930	568.7%	(31.5%)
Other expenditure	24 920	24 920	3 358	13.5%	4 964	19.9%	3 664	14.7%	3 295	13.2%	15 281	61.3%	2 975	62.8%	10.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**151**	**151**	**10 320**		**7 276**		**4 097**		**(7 105)**		**14 588**		**(5 113)**		
Transfers recognised - capital	14 367	14 367	2 112	14.7%	6 710	46.7%	4 393	30.6%	1 313	9.1%	14 528	101.1%	-	76.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 518**	**14 518**	**12 433**		**13 986**		**8 490**		**(5 793)**		**29 116**		**(5 113)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 518**	**14 518**	**12 433**		**13 986**		**8 490**		**(5 793)**		**29 116**		**(5 113)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 518**	**14 518**	**12 433**		**13 986**		**8 490**		**(5 793)**		**29 116**		**(5 113)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 518**	**14 518**	**12 433**		**13 986**		**8 490**		**(5 793)**		**29 116**		**(5 113)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**45 150**	**45 150**	**3 086**	**6.8%**	**17 765**	**39.3%**	**10 396**	**23.0%**	**6 797**	**15.1%**	**38 043**	**84.3%**	**8 570**	**100.6%**	**(20.7%)**
National Government	14 367	14 367	1 008	7.0%	6 405	44.6%	4 393	30.6%	1 342	9.3%	13 147	91.5%	2 647	96.3%	(49.3%)
Provincial Government	-	-	1 000	-	-	-	-	-	-	-	1 000	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 367**	**14 367**	**2 008**	**14.0%**	**6 405**	**44.6%**	**4 393**	**30.6%**	**1 342**	**9.3%**	**14 147**	**98.5%**	**2 647**	**89.9%**	**(49.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 783	30 783	1 078	3.5%	11 359	36.9%	6 003	19.5%	5 455	17.7%	23 896	77.6%	5 923	130.4%	(7.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 150**	**45 150**	**3 086**	**6.8%**	**17 765**	**39.3%**	**10 396**	**23.0%**	**6 797**	**15.1%**	**38 043**	**84.3%**	**8 570**	**100.6%**	**(20.7%)**
Governance and Administration	**1 050**	**2 250**	**1 618**	**154.1%**	**402**	**38.3%**	**369**	**16.4%**	**29**	**1.3%**	**2 418**	**107.5%**	**520**	**34.0%**	**(94.4%)**
Executive & Council	200	1 400	1 435	717.5%	150	75.1%	150	10.7%	-	-	1 736	124.0%	-	-	-
Budget & Treasury Office	200	200	7	3.3%	199	99.3%	165	82.6%	29	14.5%	399	199.6%	136	56.8%	(78.7%)
Corporate Services	650	650	176	27.1%	53	8.2%	53	8.2%	-	-	283	43.5%	384	71.6%	(100.0%)
Community and Public Safety	**11 500**	**-**	**-**	**-**	**128**	**1.1%**	**-**	**-**	**-**	**-**	**128**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	128	-	-	-	-	-	128	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 200**	**42 900**	**1 468**	**4.7%**	**17 234**	**55.2%**	**10 027**	**23.4%**	**6 768**	**15.8%**	**35 497**	**82.7%**	**8 050**	**135.2%**	**(15.9%)**
Planning and Development	19 300	31 000	-	-	7 733	40.1%	6 902	22.3%	5 595	18.0%	20 230	65.3%	8 050	3 285.8%	(30.5%)
Road Transport	11 900	11 900	1 468	12.3%	9 501	79.8%	3 125	26.3%	1 173	9.9%	15 267	128.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**69 077**	**72 901**	**30 898**	**44.7%**	**22 797**	**33.0%**	**16 970**	**23.3%**	**2 356**	**3.2%**	**73 022**	**100.2%**	**3 405**	**66.5%**	**(30.8%)**
Property rates, penalties and collection charges	2 027	2 027	836	41.2%	317	15.7%	218	10.8%	355	17.5%	1 727	85.2%	259	74.3%	37.2%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	413	3 975	1 577	382.0%	1 898	459.9%	2 911	73.2%	1 612	40.6%	7 998	201.2%	287	362.6%	461.4%
Government - operating	50 283	50 303	22 911	45.6%	14 943	29.7%	11 315	22.5%	-	-	49 169	97.7%	-	58.8%	-
Government - capital	14 367	14 367	5 000	34.8%	5 000	34.8%	2 007	14.0%	-	-	12 007	83.6%	2 360	70.8%	(100.0%)
Interest	1 987	2 229	574	28.9%	639	32.1%	519	23.3%	389	17.4%	2 121	95.1%	499	94.8%	(22.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 724)**	**(45 212)**	**(10 742)**	**24.6%**	**(11 473)**	**26.2%**	**(9 761)**	**21.6%**	**(10 325)**	**22.8%**	**(42 300)**	**93.6%**	**(9 623)**	**96.9%**	**7.3%**
Suppliers and employees	(43 554)	(44 991)	(10 625)	24.4%	(11 421)	26.2%	(9 641)	21.4%	(10 125)	22.5%	(41 812)	92.9%	(9 432)	86.9%	7.3%
Finance charges	(60)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(110)	(121)	(117)	106.7%	(52)	46.9%	(120)	98.7%	(200)	164.8%	(488)	403.2%	(191)	656.1%	4.6%
Net Cash from/(used) Operating Activities	**25 353**	**27 689**	**20 156**	**79.5%**	**11 325**	**44.7%**	**7 209**	**26.0%**	**(7 968)**	**(28.8%)**	**30 721**	**111.0%**	**(6 218)**	**20.9%**	**28.1%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 150)**	**(45 150)**	**(3 086)**	**6.8%**	**(17 765)**	**39.3%**	**(10 207)**	**22.6%**	**(6 999)**	**15.5%**	**(38 056)**	**84.3%**	**(8 550)**	**106.6%**	**(18.1%)**
Capital assets	(45 150)	(45 150)	(3 086)	6.8%	(17 765)	39.3%	(10 207)	22.6%	(6 999)	15.5%	(38 056)	84.3%	(8 550)	106.6%	(18.1%)
Net Cash from/(used) Investing Activities	**(45 150)**	**(45 150)**	**(3 086)**	**6.8%**	**(17 765)**	**39.3%**	**(10 207)**	**22.6%**	**(6 999)**	**15.5%**	**(38 056)**	**84.3%**	**(8 550)**	**106.6%**	**(18.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 797)**	**(17 461)**	**17 070**	**(86.2%)**	**(6 440)**	**32.5%**	**(2 998)**	**17.2%**	**(14 967)**	**85.7%**	**(7 335)**	**42.0%**	**(14 768)**	**(330.0%)**	**1.3%**
Cash/cash equivalents at the year begin:	41 230	40 974	39 889	96.7%	56 960	138.2%	50 520	123.3%	47 522	116.0%	39 889	97.4%	(428)	-	(11 208.9%)
Cash/cash equivalents at the year end:	**21 433**	**23 513**	**56 960**	**265.8%**	**50 520**	**235.7%**	**47 522**	**202.1%**	**32 555**	**138.5%**	**32 555**	**138.5%**	**(15 196)**	**(36.9%)**	**(314.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	141	3.4%	133	3.2%	127	3.0%	3 782	90.4%	4 183	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**141**	**3.4%**	**133**	**3.2%**	**127**	**3.0%**	**3 782**	**90.4%**	**4 183**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4	.5%	9	1.2%	10	1.3%	737	97.0%	760	18.2%	-	-	-	-
Commercial	137	4.0%	124	3.6%	117	3.4%	3 045	88.9%	3 423	81.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**141**	**3.4%**	**133**	**3.2%**	**127**	**3.0%**	**3 782**	**90.4%**	**4 183**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	100.0%	-	-	-	-	-	-	11	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**100.0%**

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**754 860**	**680 253**	**235 244**	**31.2%**	**303 085**	**40.2%**	**180 534**	**26.5%**	**55 605**	**8.2%**	**774 468**	**113.8%**	**138 606**	**101.6%**	**(59.9%)**
Property rates	329 286	320 286	113 350	34.4%	143 028	43.4%	87 975	27.5%	29 400	9.2%	373 753	116.7%	54 968	131.5%	(46.5%)
Property rates - penalties and collection charges	-	153	30	-	53	-	33	21.5%	31	19.9%	147	95.6%	25	-	23.3%
Service charges - electricity revenue	114 270	112 884	38 312	33.5%	35 596	31.2%	18 157	16.1%	-	-	92 064	81.6%	23 364	86.4%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57 082	56 682	15 468	27.1%	19 170	33.6%	7 778	13.7%	-	-	42 415	74.8%	7 071	88.6%	(100.0%)
Service charges - other	-	-	160	-	-	-	11 889	-	12 999	-	25 048	-	180	-	7 141.7%
Rental of facilities and equipment	3 995	2 598	778	19.5%	1 038	26.0%	856	32.9%	291	11.2%	2 962	114.0%	717	89.3%	(59.4%)
Interest earned - external investments	5 525	4 600	1 305	23.6%	1 651	29.9%	758	16.5%	504	11.0%	4 219	91.7%	1 213	79.8%	(58.4%)
Interest earned - outstanding debtors	10 761	9 200	2 210	20.5%	3 087	28.7%	2 337	25.4%	883	9.6%	8 517	92.6%	2 416	90.6%	(63.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 396	8 400	2 780	43.5%	3 653	57.1%	3 854	45.9%	1 927	22.9%	12 215	145.4%	1 538	73.2%	25.3%
Licences and permits	11 684	11 294	1 356	11.6%	1 717	14.7%	1 845	16.3%	1 618	14.3%	6 536	57.9%	1 316	85.1%	22.9%
Agency services	-	46	1 111	-	1 446	-	770	1 674.4%	9	19.2%	3 336	7 252.5%	1 062	79.2%	(99.2%)
Transfers recognised - operational	149 227	142 384	54 403	36.5%	88 624	59.4%	40 531	28.5%	3 934	2.8%	187 492	131.7%	41 680	82.9%	(90.6%)
Other own revenue	66 617	11 727	3 040	4.6%	4 021	6.0%	2 812	24.0%	4 010	34.2%	13 882	118.4%	2 903	35.5%	38.1%
Gains on disposal of PPE	17	-	942	5 574.5%	-	-	938	-	-	-	1 879	-	154	237.9%	(100.0%)
Operating Expenditure	**754 860**	**730 543**	**155 866**	**20.6%**	**240 729**	**31.9%**	**171 860**	**23.5%**	**111 828**	**15.3%**	**680 283**	**93.1%**	**118 941**	**74.9%**	**(6.0%)**
Employee related costs	297 087	312 616	75 444	25.4%	99 241	33.4%	96 332	30.8%	49 585	15.9%	320 602	102.6%	63 869	98.0%	(22.4%)
Remuneration of councillors	19 189	19 664	3 168	16.5%	6 327	33.0%	7 086	36.0%	3 327	16.9%	19 907	101.2%	5 439	106.7%	(38.8%)
Debt impairment	-	3 593	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 526	69 968	14 518	26.1%	24 221	43.6%	9 941	14.2%	6 311	9.0%	54 990	78.6%	-	-	(100.0%)
Finance charges	5 398	5 398	-	-	2 437	45.1%	261	4.8%	2 030	37.6%	4 727	87.6%	2 326	8.5%	(12.7%)
Bulk purchases	77 422	77 422	18 404	23.8%	30 432	39.3%	12 946	16.7%	12 284	15.9%	74 066	95.7%	5 316	87.6%	131.1%
Other Materials	56 232	51 726	-	-	11 505	20.5%	8 394	16.2%	6 992	13.5%	26 892	52.0%	2 829	5.2%	147.1%
Contracted services	37 967	33 330	7 277	19.2%	10 534	27.7%	6 643	19.9%	4 622	13.9%	29 076	87.2%	3 893	61.2%	18.7%
Transfers and grants	-	5 936	2 002	-	2 404	-	766	12.9%	653	11.0%	5 825	98.1%	1 478	193.7%	(55.8%)
Other expenditure	206 040	150 891	35 053	17.0%	53 627	26.0%	29 492	19.5%	26 024	17.2%	144 196	95.6%	33 790	75.4%	(23.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(50 289)**	**79 378**		**62 356**		**8 673**		**(56 223)**		**94 184**		**19 665**		
Transfers recognised - capital	-	97 940	-	-	-	-	15 633	16.0%	-	-	15 633	16.0%	-	17.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**47 650**	**79 378**		**62 356**		**24 306**		**(56 223)**		**109 817**		**19 665**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**47 650**	**79 378**		**62 356**		**24 306**		**(56 223)**		**109 817**		**19 665**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**47 650**	**79 378**		**62 356**		**24 306**		**(56 223)**		**109 817**		**19 665**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**47 650**	**79 378**		**62 356**		**24 306**		**(56 223)**		**109 817**		**19 665**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**163 336**	**163 336**	**15 544**	**9.5%**	**40 151**	**24.6%**	**15 844**	**9.7%**	**28 774**	**17.6%**	**100 313**	**61.4%**	**25 186**	**66.6%**	**14.2%**
National Government	54 990	54 990	3 162	5.8%	13 557	24.7%	5 563	10.1%	17 256	31.4%	39 538	71.9%	9 674	77.7%	78.4%
Provincial Government	54 279	54 279	6 746	12.4%	10 526	19.4%	5 041	9.3%	4 207	7.8%	26 520	48.9%	6 555	60.9%	(35.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 268**	**109 268**	**9 909**	**9.1%**	**24 082**	**22.0%**	**10 604**	**9.7%**	**21 463**	**19.6%**	**66 059**	**60.5%**	**16 229**	**70.4%**	**32.3%**
Borrowing	-	-	-	-	-	-	-	-	19	-	19	-	-	-	(100.0%)
Internally generated funds	54 068	54 068	5 636	10.4%	16 069	29.7%	5 240	9.7%	7 291	13.5%	34 236	63.3%	8 956	59.6%	(18.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**163 336**	**163 336**	**15 544**	**9.5%**	**40 151**	**24.6%**	**15 844**	**9.7%**	**28 774**	**17.6%**	**100 313**	**61.4%**	**25 186**	**66.6%**	**14.2%**
Governance and Administration	**152 495**	**152 495**	**15 427**	**10.1%**	**39 442**	**25.9%**	**15 554**	**10.2%**	**28 419**	**18.6%**	**98 842**	**64.8%**	**23 802**	**67.6%**	**19.4%**
Executive & Council	151 263	151 263	15 073	10.0%	39 265	26.0%	15 178	10.0%	27 971	18.5%	97 487	64.4%	23 384	67.5%	19.6%
Budget & Treasury Office	97	97	14	14.7%	28	29.0%	45	46.9%	8	7.8%	95	98.4%	28	85.2%	(72.8%)
Corporate Services	1 135	1 135	340	29.9%	149	13.1%	331	29.1%	441	38.8%	1 260	111.0%	390	75.7%	13.0%
Community and Public Safety	**3 482**	**3 482**	**-**	**-**	**314**	**9.0%**	**174**	**5.0%**	**49**	**1.4%**	**537**	**15.4%**	**929**	**65.4%**	**(94.7%)**
Community & Social Services	373	373	-	-	14	3.9%	24	6.5%	17	4.5%	55	14.8%	366	127.3%	(95.4%)
Sport And Recreation	200	200	-	-	-	-	-	-	-	-	-	-	175	93.0%	(100.0%)
Public Safety	2 554	2 554	-	-	238	9.3%	17	.7%	23	.9%	277	10.9%	185	27.7%	(87.7%)
Housing	302	302	-	-	26	8.6%	124	41.1%	5	1.7%	155	51.4%	193	47.3%	(97.3%)
Health	53	53	-	-	36	67.8%	9	16.8%	5	8.5%	49	93.1%	9	74.0%	(51.3%)
Economic and Environmental Services	**3 823**	**3 823**	**113**	**3.0%**	**27**	**.7%**	**79**	**2.1%**	**83**	**2.2%**	**302**	**7.9%**	**232**	**19.2%**	**(64.3%)**
Planning and Development	812	812	97	11.9%	8	1.0%	52	6.4%	64	7.9%	221	27.2%	219	22.4%	(70.8%)
Road Transport	3 011	3 011	16	.5%	19	.6%	27	.9%	19	.6%	82	2.7%	14	5.0%	39.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 162**	**3 162**	**4**	**.1%**	**323**	**10.2%**	**32**	**1.0%**	**23**	**.7%**	**382**	**12.1%**	**223**	**41.5%**	**(89.6%)**
Electricity	1 058	1 058	4	.4%	4	.4%	20	1.9%	-	-	29	2.7%	-	(11.0%)	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	547	547	-	-	43	7.9%	8	1.5%	-	-	52	9.5%	219	40.0%	(100.0%)
Waste Management	1 558	1 558	-	-	275	17.7%	4	.2%	23	1.5%	302	19.4%	4	46.5%	546.1%
Other	**375**	**375**	**-**	**-**	**45**	**12.0%**	**5**	**1.4%**	**200**	**53.3%**	**250**	**66.7%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**-**	**742 882**	**250 185**	**-**	**80 643**	**-**	**-**	**-**	**-**	**-**	**330 828**	**44.5%**	**144 658**	**91.4%**	**(100.0%)**
Property rates, penalties and collection charges	-	304 417	129 263	-	58 873	-	-	-	-	-	188 135	61.8%	61 198	114.5%	(100.0%)
Service charges	**-**	**161 088**	**53 939**	**-**	**12 491**	**-**	**-**	**-**	**-**	**-**	**66 430**	**41.2%**	**30 615**	**80.4%**	**(100.0%)**
Other revenue	-	29 693	9 065	-	7 106	-	-	-	-	-	16 171	54.5%	7 536	40.7%	(100.0%)
Government - operating	-	142 384	54 403	-	-	-	-	-	-	-	54 403	38.2%	41 680	119.3%	(100.0%)
Government - capital	-	97 940	-	-	0	-	-	-	-	-	0	-	-	12.2%	-
Interest	-	7 361	3 515	-	2 173	-	-	-	-	-	5 688	77.3%	3 629	92.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(641 893)**	**141 348**	**-**	**(22 534)**	**-**	**-**	**-**	**-**	**-**	**118 814**	**(18.5%)**	**(117 868)**	**117.7%**	**(100.0%)**
Suppliers and employees	-	(630 558)	139 346	-	(20 004)	-	-	-	-	-	119 342	(18.9%)	(115 136)	120.5%	(100.0%)
Finance charges	-	(5 398)	-	-	(2 437)	-	-	-	-	-	(2 437)	45.1%	(2 305)	31.7%	(100.0%)
Transfers and grants	-	(5 937)	2 002	-	(94)	-	-	-	-	-	1 909	(32.1%)	(428)	127.9%	(100.0%)
Net Cash from/(used) Operating Activities	**-**	**100 988**	**391 534**	**-**	**58 109**	**-**	**-**	**-**	**-**	**-**	**449 642**	**445.2%**	**26 790**	**55.9%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**942**	**-**	**(8 237)**	**-**	**-**	**-**	**-**	**-**	**(7 295)**	**-**	**154**	**114.7%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	942	-	-	-	-	-	-	-	942	-	154	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	(8 237)	-	-	-	-	-	(8 237)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(127 695)**	**-**	**-**	**(80)**	**-**	**-**	**-**	**-**	**-**	**(80)**	**.1%**	**-**	**-**	**-**
Capital assets	-	(127 695)	-	-	(80)	-	-	-	-	-	(80)	.1%	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(127 695)**	**942**	**-**	**(8 317)**	**-**	**-**	**-**	**-**	**-**	**(7 375)**	**5.8%**	**154**	**(2.4%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**846**	**-**	**-**	**25 911**	**-**	**-**	**-**	**-**	**-**	**25 911**	**3 062.7%**	**-**	**22.5%**	**-**
Short term loans	-	-	-	-	(898)	-	-	-	-	-	(898)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	6 740	-	-	-	-	-	6 740	-	-	-	-
Increase (decrease) in consumer deposits	-	846	-	-	20 069	-	-	-	-	-	20 069	2 372.3%	-	22.5%	-
Payments	**-**	**(6 878)**	**-**	**-**	**32 121**	**-**	**-**	**-**	**-**	**-**	**32 121**	**(467.0%)**	**(22)**	**2.8%**	**(100.0%)**
Repayment of borrowing	-	(6 878)	-	-	32 121	-	-	-	-	-	32 121	(467.0%)	(22)	2.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(6 032)**	**-**	**-**	**58 032**	**-**	**-**	**-**	**-**	**-**	**58 032**	**(962.1%)**	**(22)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**-**	**(32 739)**	**392 475**	**-**	**107 824**	**-**	**-**	**-**	**-**	**-**	**500 299**	**(1 528.2%)**	**26 922**	**99.2%**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	91 829	91 829	-	484 304	-	-	-	-	-	91 829	100.0%	153 866	-	(100.0%)
Cash/cash equivalents at the year end:	**-**	**59 090**	**484 304**	**-**	**592 128**	**-**	**-**	**-**	**-**	**-**	**592 128**	**1 002.1%**	**180 788**	**55.5%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	8 504	66.4%	2 164	16.9%	243	1.9%	1 906	14.9%	12 817	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	274	.3%	49	.1%	6 074	6.9%	81 066	92.7%	87 463	54.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	29	.2%	-	-	966	6.3%	14 314	93.5%	15 310	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	94	7.4%	67	5.3%	57	4.5%	1 050	82.8%	1 269	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	878	3.3%	849	3.2%	833	3.2%	23 772	90.3%	26 333	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 912	10.5%	653	3.6%	490	2.7%	15 165	83.2%	18 221	11.3%	-	-	-	-
Total By Income Source	**11 693**	**7.2%**	**3 783**	**2.3%**	**8 663**	**5.4%**	**137 273**	**85.0%**	**161 412**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	856	30.8%	60	2.1%	69	2.5%	1 796	64.6%	2 780	1.7%	-	-	-	-
Commercial	5 471	17.8%	1 628	5.3%	1 311	4.3%	22 306	72.6%	30 715	19.0%	-	-	-	-
Households	4 478	3.5%	1 876	1.5%	7 277	5.7%	114 104	89.3%	127 736	79.1%	-	-	-	-
Other	888	490.0%	219	121.0%	7	3.6%	(932)	(514.7%)	181	.1%	-	-	-	-
Total By Customer Group	**11 693**	**7.2%**	**3 783**	**2.3%**	**8 663**	**5.4%**	**137 273**	**85.0%**	**161 412**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**807 854**	**886 502**	**246 318**	**30.5%**	**217 588**	**26.9%**	**90 173**	**10.2%**	**293 738**	**33.1%**	**847 817**	**95.6%**	**327 608**	**126.6%**	**(10.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	300 751	362 121	58 713	19.5%	64 317	21.4%	49 216	13.6%	42 452	11.7%	214 697	59.3%	11 296	69.0%	275.8%
Service charges - sanitation revenue	107 110	100 791	26 528	24.8%	25 835	24.1%	26 814	26.6%	25 745	25.5%	104 922	104.1%	(3 743)	69.3%	(787.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 485	1 801	481	32.4%	332	22.4%	356	19.8%	(65)	(3.6%)	1 104	61.3%	796	131.1%	(108.2%)
Interest earned - external investments	5 506	13 896	3 533	64.2%	2 485	45.1%	5 938	42.7%	11 567	83.2%	23 523	169.3%	(2 870)	64.1%	(503.1%)
Interest earned - outstanding debtors	3 597	3 464	694	19.3%	768	21.3%	1 660	47.9%	898	25.9%	4 019	116.0%	(11 094)	(237.8%)	(108.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 544	378 071	157 955	41.4%	121 945	32.0%	4 309	1.1%	198 744	52.6%	482 953	127.7%	337 962	199.3%	(41.2%)
Other own revenue	7 862	26 358	(1 586)	(20.2%)	1 908	24.3%	1 881	7.1%	14 397	54.6%	16 599	63.0%	(4 740)	59.7%	(403.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**804 588**	**873 793**	**185 060**	**23.0%**	**204 045**	**25.4%**	**201 028**	**23.0%**	**218 379**	**25.0%**	**808 513**	**92.5%**	**159 256**	**87.4%**	**37.1%**
Employee related costs	290 324	309 766	69 192	23.8%	72 225	24.9%	71 796	23.2%	82 760	26.7%	295 974	95.5%	63 287	95.1%	30.8%
Remuneration of councillors	9 916	11 067	2 274	22.9%	2 169	21.9%	2 636	23.8%	2 348	21.2%	9 427	85.2%	2 870	80.6%	(18.2%)
Debt impairment	23 072	23 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 285	116 321	42 231	60.1%	42 700	60.8%	42 785	36.8%	43 886	37.7%	171 602	147.5%	15 082	95.6%	191.0%
Finance charges	18 952	18 946	2 060	10.9%	3 074	16.2%	21	.1%	(3 839)	(20.3%)	1 315	6.9%	2 567	67.4%	(249.5%)
Bulk purchases	69 255	69 255	10 640	15.4%	14 674	21.2%	15 171	21.9%	20 209	29.2%	60 693	87.6%	8 069	87.1%	150.4%
Other Materials	9 067	9 067	542	6.0%	1 895	20.9%	1 334	14.7%	4 867	53.7%	8 638	95.3%	3 182	105.4%	52.9%
Contracted services	22 337	23 121	4 802	21.5%	3 669	16.4%	12 321	53.3%	1 951	8.4%	22 743	98.4%	5 192	81.2%	(62.4%)
Transfers and grants	95 190	90 583	13 294	14.0%	15 667	16.5%	15 241	16.8%	14 016	15.5%	58 218	64.3%	26 716	105.6%	(47.5%)
Other expenditure	196 191	202 598	40 024	20.4%	47 972	24.5%	39 723	19.6%	52 183	25.8%	179 902	88.8%	32 290	76.3%	61.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 265**	**12 709**	**61 257**		**13 543**		**(110 855)**		**75 359**		**39 304**		**168 352**		
Transfers recognised - capital	354 998	364 437	89 296	25.2%	98 964	27.9%	56 749	15.6%	107 118	29.4%	352 128	96.6%	(95 691)	40.0%	(211.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**358 264**	**377 146**	**150 553**		**112 507**		**(54 106)**		**182 477**		**391 432**		**72 661**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**358 264**	**377 146**	**150 553**		**112 507**		**(54 106)**		**182 477**		**391 432**		**72 661**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**358 264**	**377 146**	**150 553**		**112 507**		**(54 106)**		**182 477**		**391 432**		**72 661**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**358 264**	**377 146**	**150 553**		**112 507**		**(54 106)**		**182 477**		**391 432**		**72 661**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**396 653**	**416 367**	**52 774**	**13.3%**	**93 545**	**23.6%**	**45 667**	**11.0%**	**157 426**	**37.8%**	**349 412**	**83.9%**	**109 158**	**79.5%**	**44.2%**
National Government	354 998	363 937	51 736	14.6%	88 973	25.1%	43 866	12.1%	134 820	37.0%	319 395	87.8%	102 962	81.1%	30.9%
Provincial Government	-	5 000	-	-	-	-	-	-	5 588	111.8%	5 588	111.8%	3 216	43.4%	73.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**354 998**	**368 937**	**51 736**	**14.6%**	**88 973**	**25.1%**	**43 866**	**11.9%**	**140 408**	**38.1%**	**324 982**	**88.1%**	**106 178**	**78.9%**	**32.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 655	47 430	1 038	2.5%	4 571	11.0%	1 802	3.8%	17 019	35.9%	24 430	51.5%	2 980	97.5%	471.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**396 653**	**416 367**	**52 774**	**13.3%**	**93 545**	**23.6%**	**45 667**	**11.0%**	**157 426**	**37.8%**	**349 412**	**83.9%**	**109 158**	**79.5%**	**44.2%**
Governance and Administration	**27 375**	**24 835**	**1 038**	**3.8%**	**4 403**	**16.1%**	**1 767**	**7.1%**	**17 198**	**69.2%**	**24 405**	**98.3%**	**2 549**	**70.3%**	**574.6%**
Executive & Council	1 055	55	-	-	13	1.2%	13	23.9%	26	46.8%	51	93.6%	-	-	(100.0%)
Budget & Treasury Office	20	480	-	-	6	29.8%	-	-	224	46.6%	230	47.9%	-	-	(100.0%)
Corporate Services	26 300	24 300	1 038	3.9%	4 384	16.7%	1 754	7.2%	16 948	69.7%	24 124	99.3%	2 549	70.3%	564.9%
Community and Public Safety	**3 000**	**6 000**	**-**	**-**	**-**	**-**	**-**	**-**	**5 588**	**93.1%**	**5 588**	**93.1%**	**2 331**	**91.9%**	**139.7%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	6 000	-	-	-	-	-	-	5 588	93.1%	5 588	93.1%	2 331	91.9%	139.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**680**	**1 509**	**-**	**-**	**169**	**24.8%**	**35**	**2.3%**	**2**	**.1%**	**205**	**13.6%**	**-**	**32.7%**	**(100.0%)**
Planning and Development	680	1 509	-	-	169	24.8%	35	2.3%	2	.1%	205	13.6%	-	32.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**365 598**	**384 024**	**51 736**	**14.2%**	**88 973**	**24.3%**	**43 866**	**11.4%**	**134 639**	**35.1%**	**319 214**	**83.1%**	**104 278**	**79.5%**	**29.1%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	308 829	327 186	44 925	14.5%	77 362	25.0%	35 339	10.8%	116 482	35.6%	274 108	83.8%	93 375	78.9%	24.7%
Waste Water Management	56 769	56 838	6 811	12.0%	11 612	20.5%	8 527	15.0%	18 157	31.9%	45 106	79.4%	10 903	84.5%	66.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 108 112**	**1 185 314**	**383 017**	**34.6%**	**345 781**	**31.2%**	**281 514**	**23.8%**	**97 389**	**8.2%**	**1 107 701**	**93.5%**	**88 099**	**106.2%**	**10.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**354 839**	**402 733**	**81 612**	**23.0%**	**79 659**	**22.4%**	**75 889**	**18.8%**	**79 736**	**19.8%**	**316 897**	**78.7%**	**76 076**	**98.5%**	**4.8%**
Other revenue	8 131	25 270	12 069	148.4%	14 468	177.9%	6 436	25.5%	12 633	50.0%	45 607	180.5%	9 563	-	32.1%
Government - operating	381 544	378 071	158 150	41.5%	113 660	29.8%	92 480	24.5%	986	.3%	365 276	96.6%	-	68.8%	(100.0%)
Government - capital	355 678	364 137	130 332	36.6%	136 720	38.4%	104 856	28.8%	2 200	.6%	374 108	102.7%	1 146	90.5%	92.0%
Interest	7 919	15 104	853	10.8%	1 274	16.1%	1 853	12.3%	1 834	12.1%	5 813	38.5%	1 314	88.6%	39.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(708 477)**	**(734 013)**	**(159 465)**	**22.5%**	**(160 828)**	**22.7%**	**(164 870)**	**22.5%**	**(176 177)**	**24.0%**	**(661 341)**	**90.1%**	**(149 380)**	**106.8%**	**17.9%**
Suppliers and employees	(594 335)	(625 984)	(150 259)	25.3%	(149 016)	25.1%	(150 665)	24.1%	(157 182)	25.1%	(607 122)	97.0%	(131 809)	104.9%	19.3%
Finance charges	(18 952)	(18 946)	(2 019)	10.7%	(2 940)	15.5%	(2 775)	14.6%	(3 479)	18.4%	(11 213)	59.2%	(4 423)	95.1%	(21.3%)
Transfers and grants	(95 190)	(89 083)	(7 187)	7.6%	(8 872)	9.3%	(11 431)	12.8%	(15 516)	17.4%	(43 006)	48.3%	(13 148)	139.3%	18.0%
Net Cash from/(used) Operating Activities	**399 635**	**451 301**	**223 551**	**55.9%**	**184 953**	**46.3%**	**116 644**	**25.8%**	**(78 788)**	**(17.5%)**	**446 360**	**98.9%**	**(61 280)**	**105.3%**	**28.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(20 000)**	**-**	**-**	**-**	**(20 000)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(20 000)	-	-	-	(20 000)	-	-	-	-
Payments	**(337 895)**	**(416 367)**	**(80 853)**	**23.9%**	**(106 348)**	**31.5%**	**(52 031)**	**12.5%**	**(160 798)**	**38.6%**	**(400 030)**	**96.1%**	**(117 565)**	**99.0%**	**36.8%**
Capital assets	(337 895)	(416 367)	(80 853)	23.9%	(106 348)	31.5%	(52 031)	12.5%	(160 798)	38.6%	(400 030)	96.1%	(117 565)	99.0%	36.8%
Net Cash from/(used) Investing Activities	**(337 895)**	**(416 367)**	**(80 853)**	**23.9%**	**(106 348)**	**31.5%**	**(72 031)**	**17.3%**	**(160 798)**	**38.6%**	**(420 030)**	**100.9%**	**(117 565)**	**99.0%**	**36.8%**
Cash Flow from Financing Activities															
Receipts	**979**	**979**	**163**	**16.6%**	**78**	**7.9%**	**(60)**	**(6.2%)**	**367**	**37.5%**	**547**	**55.9%**	**76**	**3.0%**	**380.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	979	979	163	16.6%	78	7.9%	(60)	(6.2%)	367	37.5%	547	55.9%	76	3.0%	380.5%
Payments	**(18 754)**	**(18 754)**	**(3 177)**	**16.9%**	**(4 493)**	**24.0%**	**(6 022)**	**32.1%**	**(4 611)**	**24.6%**	**(18 303)**	**97.6%**	**(6 823)**	**111.6%**	**(32.4%)**
Repayment of borrowing	(18 754)	(18 754)	(3 177)	16.9%	(4 493)	24.0%	(6 022)	32.1%	(4 611)	24.6%	(18 303)	97.6%	(6 823)	111.6%	(32.4%)
Net Cash from/(used) Financing Activities	**(17 775)**	**(17 775)**	**(3 014)**	**17.0%**	**(4 415)**	**24.8%**	**(6 083)**	**34.2%**	**(4 244)**	**23.9%**	**(17 756)**	**99.9%**	**(6 747)**	**298.2%**	**(37.1%)**
Net Increase/(Decrease) in cash held	**43 965**	**17 159**	**139 684**	**317.7%**	**74 190**	**168.7%**	**38 530**	**224.5%**	**(243 831)**	**(1 421.0%)**	**8 574**	**50.0%**	**(185 591)**	**140.8%**	**31.4%**
Cash/cash equivalents at the year begin:	190 605	246 549	198 086	103.9%	337 770	177.2%	411 961	167.1%	450 491	182.7%	198 086	80.3%	383 677	92.5%	17.4%
Cash/cash equivalents at the year end:	**234 571**	**263 709**	**337 770**	**144.0%**	**411 961**	**175.6%**	**450 491**	**170.8%**	**206 660**	**78.4%**	**206 660**	**78.4%**	**198 086**	**99.8%**	**4.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 471	10.9%	8 264	3.4%	7 625	3.1%	199 712	82.5%	242 071	80.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 629	16.2%	3 076	5.2%	2 604	4.4%	44 044	74.2%	59 353	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.5%	570	95.2%	-	-	26	4.3%	599	.2%	-	-	-	-
Total By Income Source	**36 103**	**12.0%**	**11 910**	**3.9%**	**10 229**	**3.4%**	**243 781**	**80.7%**	**302 022**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 323	29.7%	1 286	7.2%	1 236	6.9%	10 094	56.3%	17 939	5.9%	-	-	-	-
Commercial	9 564	17.6%	3 078	5.7%	2 036	3.8%	39 564	72.9%	54 242	18.0%	-	-	-	-
Households	21 212	9.3%	6 976	3.0%	6 957	3.0%	194 098	84.7%	229 243	75.9%	-	-	-	-
Other	3	.5%	570	95.2%	-	-	26	4.3%	599	.2%	-	-	-	-
Total By Customer Group	**36 103**	**12.0%**	**11 910**	**3.9%**	**10 229**	**3.4%**	**243 781**	**80.7%**	**302 022**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 051	100.0%	-	-	-	-	-	-	3 051	10.6%
VAT (output less input)	422	100.0%	-	-	-	-	-	-	422	1.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 942	63.1%	8 925	35.3%	95	.4%	293	1.2%	25 254	87.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	113	100.0%	-	-	-	-	-	-	113	.4%
Total	**19 528**	**67.7%**	**8 925**	**30.9%**	**95**	**.3%**	**293**	**1.0%**	**28 840**	**100.0%**

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**145 713**	**151 953**	**62 585**	**43.0%**	**43 061**	**29.6%**	**34 658**	**22.8%**	**9 390**	**6.2%**	**149 695**	**98.5%**	**12 127**	**100.7%**	**(22.6%)**
Property rates	20 970	26 970	6 495	31.0%	7 264	34.6%	5 681	21.1%	6 633	24.6%	26 072	96.7%	6 568	103.7%	1.0%
Property rates - penalties and collection charges	1 500	1 500	402	26.8%	141	9.4%	-	-	656	43.8%	1 199	79.9%	414	106.3%	58.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	1 830	463	25.0%	453	24.5%	422	23.1%	448	24.5%	1 786	97.6%	453	99.1%	(1.2%)
Service charges - other	-	-	2	-	1	-	1	-	0	-	4	-	0	-	(12.0%)
Rental of facilities and equipment	300	540	140	46.8%	129	43.1%	98	18.1%	123	22.8%	491	90.9%	140	158.3%	(12.1%)
Interest earned - external investments	800	1 050	340	42.5%	439	54.8%	-	-	-	-	779	74.2%	356	135.3%	(100.0%)
Interest earned - outstanding debtors	10 000	10 000	3 611	36.1%	1 392	13.9%	3 162	31.6%	1 027	10.3%	9 193	91.9%	3 212	116.2%	(68.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	101	23	22.7%	17	17.3%	19	18.4%	29	28.7%	88	87.2%	11	66.1%	176.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 350	2 150	517	22.0%	366	15.6%	-	-	-	-	882	41.0%	565	116.5%	(100.0%)
Transfers recognised - operational	107 546	107 546	50 519	47.0%	32 610	30.3%	24 417	22.7%	-	-	107 546	100.0%	-	96.1%	-
Other own revenue	296	266	73	24.8%	248	83.8%	860	323.2%	474	178.0%	1 655	622.0%	408	235.1%	16.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**140 213**	**125 953**	**28 381**	**20.2%**	**32 072**	**22.9%**	**28 569**	**22.7%**	**29 657**	**23.5%**	**118 679**	**94.2%**	**30 881**	**92.3%**	**(4.0%)**
Employee related costs	49 726	53 476	12 432	25.0%	15 162	30.5%	13 166	24.6%	13 310	24.9%	54 070	101.1%	11 741	94.4%	13.4%
Remuneration of councillors	8 305	8 305	1 864	22.4%	1 900	22.9%	2 182	26.3%	2 025	24.4%	7 970	96.0%	2 174	95.4%	(6.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	9 000	4 230	42.3%	4 498	45.0%	-	-	-	-	8 728	97.0%	3 789	162.9%	(100.0%)
Finance charges	1 750	1 750	490	28.0%	47	2.7%	-	-	-	-	538	30.7%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 418	29 343	5 094	11.0%	4 869	10.5%	7 857	26.8%	8 880	30.3%	26 700	91.0%	-	-	(100.0%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 015	24 080	4 271	19.4%	5 596	25.4%	5 364	22.3%	5 441	22.6%	20 673	85.9%	13 177	198.0%	(58.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 500**	**26 000**	**34 204**		**10 988**		**6 090**		**(20 267)**		**31 016**		**(18 753)**		
Transfers recognised - capital	26 764	26 764	10 000	37.4%	9 000	33.6%	7 764	29.0%	-	-	26 764	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 264**	**52 764**	**44 204**		**19 988**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 264**	**52 764**	**44 204**		**19 988**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 264**	**52 764**	**44 204**		**19 988**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 264**	**52 764**	**44 204**		**19 988**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**32 264**	**44 096**	**16 247**	**50.4%**	**13 178**	**40.8%**	**6 401**	**14.5%**	**7 400**	**16.8%**	**43 226**	**98.0%**	**13 328**	**94.5%**	**(44.5%)**
National Government	26 764	26 764	8 537	31.9%	8 880	33.2%	4 233	15.8%	5 114	19.1%	26 764	100.0%	12 981	104.8%	(60.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 764**	**26 764**	**8 537**	**31.9%**	**8 880**	**33.2%**	**4 233**	**15.8%**	**5 114**	**19.1%**	**26 764**	**100.0%**	**12 981**	**104.8%**	**(60.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 500	17 332	7 711	140.2%	4 298	78.1%	2 168	12.5%	2 286	13.2%	16 462	95.0%	347	56.3%	559.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32 264**	**44 096**	**16 247**	**50.4%**	**13 178**	**40.8%**	**6 401**	**14.5%**	**7 400**	**16.8%**	**43 226**	**98.0%**	**13 328**	**94.5%**	**(44.5%)**
Governance and Administration	**5 500**	**7 090**	**860**	**15.6%**	**430**	**7.8%**	**2 002**	**28.2%**	**555**	**7.8%**	**3 846**	**54.2%**	**743**	**172.2%**	**(25.3%)**
Executive & Council	5 500	5 500	179	3.3%	292	5.3%	2 002	36.4%	297	5.4%	2 770	50.4%	347	152.4%	(14.3%)
Budget & Treasury Office	-	1 590	680	-	138	-	-	-	258	16.2%	1 076	67.7%	396	-	(35.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 340**	**19 296**	**9 099**	**73.7%**	**6 007**	**48.7%**	**3 248**	**16.8%**	**4 414**	**22.9%**	**22 767**	**118.0%**	**2 808**	**77.7%**	**57.2%**
Community & Social Services	8 132	19 296	9 099	111.9%	6 007	73.9%	3 248	16.8%	4 414	22.9%	22 767	118.0%	2 808	122.7%	57.2%
Sport And Recreation	4 208	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 424**	**17 710**	**6 289**	**43.6%**	**5 782**	**40.1%**	**727**	**4.1%**	**2 299**	**13.0%**	**15 097**	**85.2%**	**8 513**	**73.3%**	**(73.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 424	17 710	6 289	43.6%	5 782	40.1%	727	4.1%	2 299	13.0%	15 097	85.2%	8 513	73.3%	(73.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**959**	**-**	**424**	**-**	**132**	**-**	**1 515**	**-**	**1 264**	**-**	**(89.6%)**
Electricity	-	-	-	-	959	-	424	-	132	-	1 515	-	1 264	-	(89.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**165 645**	**170 685**	**77 389**	**46.7%**	**49 920**	**30.1%**	**38 982**	**22.8%**	**6 022**	**3.5%**	**172 314**	**101.0%**	**7 049**	**102.1%**	**(14.6%)**
Property rates, penalties and collection charges	18 000	22 800	7 402	41.1%	3 813	21.2%	5 861	25.7%	5 157	22.6%	22 232	97.5%	3 935	102.0%	31.1%
Service charges	**1 480**	**1 464**	**266**	**18.0%**	**86**	**5.8%**	**-**	**-**	**-**	**-**	**353**	**24.1%**	**247**	**73.0%**	**(100.0%)**
Other revenue	3 055	3 061	6 434	210.6%	3 983	130.4%	1 111	36.3%	866	28.3%	12 394	404.9%	1 182	68.0%	(26.7%)
Government - operating	107 546	107 546	38 519	35.8%	28 780	26.8%	24 247	22.5%	-	-	91 546	85.1%	-	96.1%	-
Government - capital	26 764	26 764	22 000	82.2%	13 000	48.6%	7 764	29.0%	-	-	42 764	159.8%	-	109.6%	-
Interest	8 800	9 050	2 768	31.5%	257	2.9%	-	-	-	-	3 025	33.4%	1 685	1 176.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(128 967)**	**(133 213)**	**(79 315)**	**61.5%**	**(62 878)**	**48.8%**	**(55 193)**	**41.4%**	**(29 100)**	**21.8%**	**(226 485)**	**170.0%**	**(23 784)**	**193.5%**	**22.4%**
Suppliers and employees	(127 217)	(129 963)	(79 315)	62.3%	(62 878)	49.4%	(55 193)	42.5%	(29 100)	22.4%	(226 485)	174.3%	(23 784)	198.7%	22.4%
Finance charges	(1 750)	(1 750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 678**	**37 472**	**(1 926)**	**(5.3%)**	**(12 958)**	**(35.3%)**	**(16 211)**	**(43.3%)**	**(23 077)**	**(61.6%)**	**(54 172)**	**(144.6%)**	**(16 735)**	**(155.5%)**	**37.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**20 550**	**-**	**29 900**	**-**	**22 725**	**-**	**33 015**	**-**	**106 190**	**-**	**33 050**	**-**	**(.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	33 050	-	(100.0%)
Decrease (increase) in non-current investments	-	-	20 550	-	29 900	-	22 725	-	33 015	-	106 190	-	-	-	(100.0%)
Payments	**(32 264)**	**(39 687)**	**(18 199)**	**56.4%**	**(15 779)**	**48.9%**	**(6 563)**	**16.5%**	**(8 044)**	**20.3%**	**(48 584)**	**122.4%**	**(14 705)**	**103.8%**	**(45.3%)**
Capital assets	(32 264)	(39 687)	(18 199)	56.4%	(15 779)	48.9%	(6 563)	16.5%	(8 044)	20.3%	(48 584)	122.4%	(14 705)	103.8%	(45.3%)
Net Cash from/(used) Investing Activities	**(32 264)**	**(39 687)**	**2 351**	**(7.3%)**	**14 121**	**(43.8%)**	**16 162**	**(40.7%)**	**24 971**	**(62.9%)**	**57 606**	**(145.1%)**	**18 345**	**(162.7%)**	**36.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 000)**	**(1 250)**	**(441)**	**14.7%**	**(441)**	**14.7%**	**(441)**	**35.3%**	**(2 003)**	**160.2%**	**(3 325)**	**266.0%**	**(2 003)**	**280.8%**	**-**
Repayment of borrowing	(3 000)	(1 250)	(441)	14.7%	(441)	14.7%	(441)	35.3%	(2 003)	160.2%	(3 325)	266.0%	(2 003)	280.8%	-
Net Cash from/(used) Financing Activities	**(3 000)**	**(1 250)**	**(441)**	**14.7%**	**(441)**	**14.7%**	**(441)**	**35.3%**	**(2 003)**	**160.2%**	**(3 325)**	**266.0%**	**(2 003)**	**280.8%**	**-**
Net Increase/(Decrease) in cash held	**1 414**	**(3 465)**	**(15)**	**(1.1%)**	**723**	**51.1%**	**(489)**	**14.1%**	**(109)**	**3.2%**	**109**	**(3.1%)**	**(392)**	**6.1%**	**(72.1%)**
Cash/cash equivalents at the year begin:	2 427	5 679	477	19.7%	462	19.0%	1 185	20.9%	695	12.2%	477	8.4%	870	12.1%	(20.0%)
Cash/cash equivalents at the year end:	**3 841**	**2 214**	**462**	**12.0%**	**1 185**	**30.8%**	**695**	**31.4%**	**586**	**26.5%**	**586**	**26.5%**	**477**	**19.6%**	**22.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 849	1.9%	1 198	1.2%	1 204	1.3%	91 909	95.6%	96 161	100.0%	-	-	-	-
Total By Income Source	**1 849**	**1.9%**	**1 198**	**1.2%**	**1 204**	**1.3%**	**91 909**	**95.6%**	**96 161**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	426	.9%	579	1.2%	340	.7%	45 465	97.1%	46 810	48.7%	-	-	-	-
Commercial	893	5.7%	504	3.2%	313	2.0%	13 847	89.0%	15 557	16.2%	-	-	-	-
Households	530	1.6%	115	.3%	551	1.6%	32 597	96.5%	33 794	35.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 849**	**1.9%**	**1 198**	**1.2%**	**1 204**	**1.3%**	**91 909**	**95.6%**	**96 161**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	726	100.0%	-	-	-	-	-	-	726	40.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	698	100.0%	-	-	-	-	-	-	698	38.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	377	100.0%	-	-	-	-	-	-	377	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 801**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 801**	**100.0%**

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**318 208**	**322 717**	**81 410**	**25.6%**	**73 015**	**22.9%**	**84 948**	**26.3%**	**64 268**	**19.9%**	**303 641**	**94.1%**	**75 329**	**94.1%**	**(14.7%)**
Property rates	141 136	143 970	42 243	29.9%	38 395	27.2%	38 427	26.7%	35 790	24.9%	154 855	107.6%	37 906	95.3%	(5.6%)
Property rates - penalties and collection charges	6 243	6 243	681	10.9%	556	8.9%	5 175	82.9%	931	14.9%	7 343	117.6%	738	109.9%	26.2%
Service charges - electricity revenue	68 177	71 427	14 201	20.8%	14 070	20.6%	16 234	22.7%	14 688	20.6%	59 193	82.9%	13 025	87.1%	12.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 233	5 171	1 457	27.9%	1 453	27.8%	1 432	27.7%	1 473	28.5%	5 815	112.5%	1 324	102.1%	11.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	675	673	150	22.2%	178	26.4%	184	27.3%	188	28.0%	701	104.1%	142	125.1%	32.4%
Interest earned - external investments	1 513	3 494	731	48.3%	1 187	78.5%	804	23.0%	1 060	30.3%	3 781	108.2%	933	175.6%	13.5%
Interest earned - outstanding debtors	1 838	1 838	472	25.7%	299	16.2%	460	25.0%	484	26.3%	1 715	93.3%	485	95.8%	(.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 372	22 435	1 189	3.9%	598	2.0%	3 903	17.4%	3 411	15.2%	9 101	40.6%	16 536	83.1%	(79.4%)
Licences and permits	2 425	3 226	803	33.1%	724	29.8%	851	26.4%	828	25.7%	3 206	99.4%	716	115.8%	15.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	51 426	56 642	18 465	35.9%	14 773	28.7%	16 773	29.6%	4 222	7.5%	54 232	95.7%	3 041	100.0%	38.8%
Other own revenue	9 170	7 597	1 019	11.1%	782	8.5%	1 045	13.7%	853	11.2%	3 699	48.7%	482	88.6%	77.0%
Gains on disposal of PPE	-	-	-	-	-	-	(341)	-	341	-	-	-	-	-	(100.0%)
Operating Expenditure	**317 183**	**322 449**	**76 398**	**24.1%**	**57 699**	**18.2%**	**65 066**	**20.2%**	**83 813**	**26.0%**	**282 975**	**87.8%**	**74 107**	**87.5%**	**13.1%**
Employee related costs	103 729	96 424	20 295	19.6%	20 705	20.0%	20 298	21.1%	22 399	23.2%	83 697	86.8%	20 448	89.8%	9.5%
Remuneration of councillors	6 726	7 092	1 694	25.2%	1 722	25.6%	2 005	28.3%	1 816	25.6%	7 237	102.0%	1 784	96.2%	1.8%
Debt impairment	21 462	22 100	-	-	-	-	2 266	10.3%	-	-	2 266	10.3%	648	3.2%	(100.0%)
Depreciation and asset impairment	11 232	11 232	2 808	25.0%	2 808	25.0%	2 808	25.0%	2 808	25.0%	11 232	100.0%	2 669	100.0%	5.2%
Finance charges	4 760	4 760	1 204	25.3%	447	9.4%	1 208	25.4%	408	8.6%	3 267	68.6%	(201)	77.2%	(302.4%)
Bulk purchases	80 432	88 632	31 983	39.8%	13 880	17.3%	17 461	19.7%	23 071	26.0%	86 395	97.5%	16 483	92.7%	40.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 249	12 128	1 955	19.1%	3 094	30.2%	3 853	31.8%	4 649	38.3%	13 550	111.7%	2 951	115.7%	57.5%
Transfers and grants	7 110	3 250	2 003	28.2%	1 955	27.5%	(2 013)	(61.9%)	874	26.9%	2 820	86.8%	1 366	88.3%	(36.0%)
Other expenditure	71 482	76 831	14 456	20.2%	13 087	18.3%	17 179	22.4%	27 788	36.2%	72 510	94.4%	27 959	98.6%	(.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 025**	**268**	**5 013**		**15 316**		**19 882**		**(19 545)**		**20 666**		**1 223**		
Transfers recognised - capital	27 249	22 249	5 000	18.3%	6 582	24.2%	13 612	61.2%	(18 342)	(82.4%)	6 852	30.8%	-	89.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**27 249**	**44 409**	**1 312**	**4.8%**	**8 947**	**32.8%**	**3 226**	**7.3%**	**4 371**	**9.8%**	**17 855**	**40.2%**	**19 845**	**82.2%**	**(78.0%)**
National Government	27 249	22 249	1 312	4.8%	552	2.0%	2 355	10.6%	2 973	13.4%	7 191	32.3%	8 479	95.2%	(64.9%)
Provincial Government	-	-	-	-	8 395	-	(111)	-	(8 284)	-	-	-	11 139	75.1%	(174.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 249**	**22 249**	**1 312**	**4.8%**	**8 947**	**32.8%**	**2 245**	**10.1%**	**(5 312)**	**(23.9%)**	**7 191**	**32.3%**	**19 618**	**81.6%**	**(127.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22 160	-	-	-	-	981	4.4%	9 683	43.7%	10 664	48.1%	227	116.2%	4 165.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27 249**	**44 409**	**1 312**	**4.8%**	**8 947**	**32.8%**	**3 226**	**7.3%**	**4 371**	**9.8%**	**17 855**	**40.2%**	**19 845**	**82.2%**	**(78.0%)**
Governance and Administration	**-**	**471**	**-**	**-**	**-**	**-**	**(111)**	**(23.5%)**	**433**	**92.0%**	**322**	**68.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	79	-	-	-	-	-	-	30	38.4%	30	38.4%	-	-	(100.0%)
Budget & Treasury Office	-	127	-	-	-	-	-	-	113	88.8%	113	88.8%	-	-	(100.0%)
Corporate Services	-	266	-	-	-	-	(111)	(41.7%)	291	109.3%	180	67.6%	-	-	(100.0%)
Community and Public Safety	**3 500**	**3 728**	**861**	**24.6%**	**0**	**-**	**(7)**	**(.2%)**	**(41)**	**(1.1%)**	**813**	**21.8%**	**283**	**100.0%**	**(114.4%)**
Community & Social Services	-	228	-	-	-	-	23	10.0%	-	-	23	10.0%	-	-	-
Sport And Recreation	3 500	3 500	861	24.6%	0	-	(30)	(.8%)	(41)	(1.2%)	791	22.6%	283	100.0%	(114.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 749**	**40 075**	**451**	**2.4%**	**8 947**	**47.7%**	**3 343**	**8.3%**	**3 979**	**9.9%**	**16 720**	**41.7%**	**18 942**	**81.8%**	**(79.0%)**
Planning and Development	-	20 031	-	-	8 395	-	958	4.8%	581	2.9%	9 934	49.6%	10 097	76.0%	(94.2%)
Road Transport	18 749	20 044	451	2.4%	552	2.9%	2 385	11.9%	3 398	17.0%	6 785	33.9%	8 845	94.1%	(61.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**135**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**620**	**88.1%**	**(100.0%)**
Electricity	5 000	135	-	-	-	-	-	-	-	-	-	-	-	80.8%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	393	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	227	36.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**303 940**	**314 444**	**105 156**	**34.6%**	**60 458**	**19.9%**	**82 428**	**26.2%**	**84 422**	**26.8%**	**332 463**	**105.7%**	**53 374**	**110.1%**	**58.2%**
Property rates, penalties and collection charges	130 685	132 187	48 857	37.4%	21 900	16.8%	44 849	33.9%	36 884	27.9%	152 490	115.4%	26 164	112.8%	41.0%
Service charges	**63 867**	**64 546**	**19 327**	**30.3%**	**17 582**	**27.5%**	**13 155**	**20.4%**	**14 813**	**22.9%**	**64 876**	**100.5%**	**21 141**	**106.5%**	**(29.9%)**
Other revenue	27 601	33 924	10 303	37.3%	5 095	18.5%	(4 423)	(13.0%)	31 722	93.5%	42 697	125.9%	5 869	122.8%	440.5%
Government - operating	51 426	56 426	21 570	41.9%	14 772	28.7%	19 084	33.8%	-	-	55 426	98.2%	-	93.7%	-
Government - capital	27 249	22 249	5 000	18.3%	1 000	3.7%	7 249	32.6%	-	-	13 249	59.5%	-	118.5%	-
Interest	3 112	5 112	99	3.2%	109	3.5%	2 513	49.2%	1 003	19.6%	3 725	72.9%	201	66.5%	399.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(273 657)**	**(289 117)**	**(77 104)**	**28.2%**	**(70 118)**	**25.6%**	**(67 658)**	**23.4%**	**(82 503)**	**28.5%**	**(297 383)**	**102.9%**	**(75 147)**	**130.9%**	**9.8%**
Suppliers and employees	(266 547)	(197 234)	(74 926)	28.1%	(68 337)	25.6%	(64 727)	32.8%	(83 455)	42.3%	(291 445)	147.8%	(74 016)	131.1%	12.8%
Finance charges	-	(88 632)	(1 204)	-	(507)	-	(3 232)	3.6%	1 722	(1.9%)	(3 221)	3.6%	(1 132)	120.7%	(252.2%)
Transfers and grants	(7 110)	(3 250)	(974)	13.7%	(1 274)	17.9%	302	(9.3%)	(770)	23.7%	(2 717)	83.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**30 283**	**25 327**	**28 052**	**92.6%**	**(9 660)**	**(31.9%)**	**14 770**	**58.3%**	**1 919**	**7.6%**	**35 081**	**138.5%**	**(21 773)**	**17.8%**	**(108.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**24 989**	**-**	**(13 475)**	**-**	**(11 514)**	**-**	**-**	**-**	**-**	**-**	**-**	**291.1%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	24 989	-	(13 475)	-	(11 514)	-	-	-	-	-	-	291.1%	-
Payments	**(27 249)**	**(44 409)**	**(1 148)**	**4.2%**	**(8 989)**	**33.0%**	**(1 954)**	**4.4%**	**(5 040)**	**11.4%**	**(17 132)**	**38.6%**	**(14 048)**	**72.5%**	**(64.1%)**
Capital assets	(27 249)	(44 409)	(1 148)	4.2%	(8 989)	33.0%	(1 954)	4.4%	(5 040)	11.4%	(17 132)	38.6%	(14 048)	72.5%	(64.1%)
Net Cash from/(used) Investing Activities	**(27 249)**	**(44 409)**	**23 841**	**(87.5%)**	**(22 464)**	**82.4%**	**(13 467)**	**30.3%**	**(5 040)**	**11.4%**	**(17 132)**	**38.6%**	**(14 048)**	**11.3%**	**(64.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**69**	**9**	**-**	**(12)**	**-**	**8**	**10.9%**	**(8)**	**(12.0%)**	**(4)**	**(5.5%)**	**(6)**	**-**	**29.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	69	9	-	(12)	-	8	10.9%	(8)	(12.0%)	(4)	(5.5%)	(6)	-	29.0%
Payments	**(2 650)**	**(2 650)**	**(656)**	**24.8%**	**(667)**	**25.2%**	**(689)**	**26.0%**	**(405)**	**15.3%**	**(2 417)**	**91.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(2 650)	(2 650)	(656)	24.8%	(667)	25.2%	(689)	26.0%	(405)	15.3%	(2 417)	91.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(2 650)**	**(2 581)**	**(648)**	**24.4%**	**(678)**	**25.6%**	**(682)**	**26.4%**	**(413)**	**16.0%**	**(2 421)**	**93.8%**	**(6)**	**3.1%**	**6 335.7%**
Net Increase/(Decrease) in cash held	**384**	**(21 663)**	**51 245**	**13 354.7%**	**(32 803)**	**(8 548.7%)**	**621**	**(2.9%)**	**(3 535)**	**16.3%**	**15 528**	**(71.7%)**	**(35 827)**	**(1 258.6%)**	**(90.1%)**
Cash/cash equivalents at the year begin:	8 377	46 652	25 115	299.8%	76 360	911.5%	43 557	93.4%	44 178	94.7%	25 115	53.8%	48 353	90.8%	(8.6%)
Cash/cash equivalents at the year end:	**8 761**	**24 989**	**76 360**	**871.6%**	**43 557**	**497.2%**	**44 178**	**176.8%**	**40 643**	**162.6%**	**40 643**	**162.6%**	**12 526**	**133.9%**	**224.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	6 334	29.7%	2 751	12.9%	975	4.6%	11 232	52.8%	21 292	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 130	7.3%	7 867	13.9%	3 278	5.8%	41 402	73.0%	56 677	58.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	715	23.5%	156	5.1%	132	4.4%	2 037	67.0%	3 041	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	100	18.6%	67	12.3%	25	4.6%	349	64.5%	541	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	133	.6%	5 211	23.3%	118	.5%	16 914	75.6%	22 377	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 775)	124.1%	55	(.8%)	4	(.1%)	1 646	(23.3%)	(7 070)	(7.3%)	-	-	-	-
Total By Income Source	**2 639**	**2.7%**	**16 107**	**16.6%**	**4 532**	**4.7%**	**73 579**	**76.0%**	**96 857**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	930	9.9%	249	2.7%	249	2.7%	7 966	84.8%	9 394	9.7%	-	-	-	-
Commercial	255	14.0%	147	8.1%	86	4.7%	1 334	73.3%	1 821	1.9%	-	-	-	-
Households	2 635	3.8%	12 757	18.2%	3 743	5.3%	51 062	72.7%	70 196	72.5%	-	-	-	-
Other	(1 180)	(7.6%)	2 955	19.1%	454	2.9%	13 218	85.6%	15 446	15.9%	-	-	-	-
Total By Customer Group	**2 639**	**2.7%**	**16 107**	**16.6%**	**4 532**	**4.7%**	**73 579**	**76.0%**	**96 857**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mrs Gabi Gumbi-Masilele(acting)	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**120 818**	**126 811**	**32 464**	**26.9%**	**21 644**	**17.9%**	**25 573**	**20.2%**	**9 482**	**7.5%**	**89 163**	**70.3%**	**25 826**	**77.8%**	**(63.3%)**
Property rates	11 929	10 478	2 670	22.4%	2 715	22.8%	2 713	25.9%	1 813	17.3%	9 911	94.6%	1 716	79.0%	5.6%
Property rates - penalties and collection charges	2 766	2 166	665	24.0%	681	24.6%	687	31.7%	451	20.8%	2 484	114.7%	142	56.3%	217.8%
Service charges - electricity revenue	57 150	51 777	12 398	21.7%	11 898	20.8%	11 553	22.3%	5 758	11.1%	41 606	80.4%	7 104	58.6%	(19.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 222	3 222	812	25.2%	801	24.9%	804	24.9%	546	16.9%	2 963	92.0%	439	82.8%	24.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	219	654	342	156.3%	357	162.9%	391	59.7%	277	42.3%	1 367	208.9%	210	1 468.3%	31.7%
Interest earned - external investments	524	424	166	31.7%	18	3.5%	25	5.9%	8	1.9%	218	51.3%	254	297.7%	(96.8%)
Interest earned - outstanding debtors	2 349	2 084	540	23.0%	433	18.4%	591	28.3%	420	20.2%	1 985	95.2%	202	13.5%	108.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	336	7 246	164	48.8%	70	20.8%	36	.5%	33	.4%	302	4.2%	-	41.6%	(100.0%)
Licences and permits	3 211	1 418	262	8.2%	307	9.6%	230	16.2%	105	7.4%	904	63.8%	320	67.0%	(67.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	38 427	38 427	14 367	37.4%	2 197	5.7%	7 192	18.7%	-	-	23 756	61.8%	15 438	109.3%	(100.0%)
Other own revenue	685	8 915	78	11.4%	2 167	316.5%	1 352	15.2%	72	.8%	3 668	41.1%	-	17.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**139 333**	**125 543**	**30 956**	**22.2%**	**12 332**	**8.9%**	**22 319**	**17.8%**	**3 765**	**3.0%**	**69 373**	**55.3%**	**10 183**	**65.1%**	**(63.0%)**
Employee related costs	29 168	29 496	6 985	23.9%	7 385	25.3%	7 542	25.6%	2 545	8.6%	24 457	82.9%	4 657	84.8%	(45.4%)
Remuneration of councillors	2 261	2 534	513	22.7%	536	23.7%	3 106	122.6%	194	7.7%	4 349	171.6%	324	67.5%	(40.1%)
Debt impairment	23 025	10 106	-	-	-	-	-	-	-	-	-	-	-	3.5%	-
Depreciation and asset impairment	10 367	5 371	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	635	-	-	-	-	-	(2 645)	-	-	-	(2 645)	-	-	-	-
Bulk purchases	55 735	55 735	15 777	28.3%	2 193	3.9%	7 193	12.9%	-	-	25 163	45.1%	4 741	89.0%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 659	4 929	3 373	50.6%	1 160	17.4%	3 699	75.0%	216	4.4%	8 448	171.4%	-	51.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 483	17 372	4 309	37.5%	1 058	9.2%	3 424	19.7%	810	4.7%	9 600	55.3%	462	(14.6%)	75.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 515)**	**1 268**	**1 507**		**9 312**		**3 254**		**5 717**		**19 790**		**15 642**		
Transfers recognised - capital	16 595	12 295	-	-	5 050	30.4%	-	-	-	-	5 050	41.1%	-	54.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 920)**	**13 563**	**1 507**		**14 361**		**3 254**		**5 717**		**24 840**		**15 642**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 920)**	**13 563**	**1 507**		**14 361**		**3 254**		**5 717**		**24 840**		**15 642**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 920)**	**13 563**	**1 507**		**14 361**		**3 254**		**5 717**		**24 840**		**15 642**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 920)**	**13 563**	**1 507**		**14 361**		**3 254**		**5 717**		**24 840**		**15 642**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**16 595**	**14 650**	**12 116**	**73.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.1%**	**(100.0%)**
National Government	12 295	14 650	12 116	98.5%	-	-	-	-	-	-	12 116	82.7%	11 909	144.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 295**	**14 650**	**12 116**	**98.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	-	-	-	-	-	-	-	-	-	-	-	-	85.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 595**	**14 650**	**12 116**	**73.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.1%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**92.7%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	92.7%	-
Community and Public Safety	**4 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 295**	**14 650**	**12 116**	**98.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**6 000**	**119.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 295	14 650	12 116	98.5%	-	-	-	-	-	-	12 116	82.7%	6 000	119.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 909**	**202.3%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	5 909	204.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**111 422**	**120 469**	**38 956**	**35.0%**	**30 190**	**27.1%**	**26 945**	**22.4%**	**22 034**	**18.3%**	**118 126**	**98.1%**	**5 117**	**75.3%**	**330.6%**
Property rates, penalties and collection charges	11 116	10 104	3 335	30.0%	3 359	30.2%	3 380	33.5%	3 671	36.3%	13 744	136.0%	946	75.8%	287.8%
Service charges	**42 260**	**43 980**	**13 477**	**31.9%**	**11 816**	**28.0%**	**14 341**	**32.6%**	**12 462**	**28.3%**	**52 096**	**118.5%**	**3 772**	**68.8%**	**230.4%**
Other revenue	4 450	13 158	953	21.4%	1 165	26.2%	968	7.4%	1 059	8.0%	4 145	31.5%	270	153.3%	292.3%
Government - operating	38 427	38 424	13 485	35.1%	13 199	34.3%	7 716	20.1%	-	-	34 399	89.5%	-	90.8%	-
Government - capital	12 295	12 295	7 000	56.9%	-	-	-	-	4 000	32.5%	11 000	89.5%	-	57.1%	(100.0%)
Interest	2 873	2 508	706	24.6%	652	22.7%	539	21.5%	843	33.6%	2 741	109.3%	129	64.9%	551.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(105 939)**	**(110 067)**	**(30 808)**	**29.1%**	**(11 807)**	**11.1%**	**(21 912)**	**19.9%**	**(15 880)**	**14.4%**	**(80 407)**	**73.1%**	**(6 755)**	**92.9%**	**135.1%**
Suppliers and employees	(105 304)	(110 067)	(30 808)	29.3%	(11 807)	11.2%	(21 912)	19.9%	(15 880)	14.4%	(80 407)	73.1%	(6 755)	93.2%	135.1%
Finance charges	(635)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 483**	**10 402**	**8 148**	**148.6%**	**18 383**	**335.3%**	**5 033**	**48.4%**	**6 154**	**59.2%**	**37 719**	**362.6%**	**(1 637)**	**24.4%**	**(475.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 295)**	**(14 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(12 295)	(14 650)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(12 295)**	**(14 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(70)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(70)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 882)**	**(4 248)**	**8 148**	**(118.4%)**	**18 383**	**(267.1%)**	**5 033**	**(118.5%)**	**6 154**	**(144.9%)**	**37 719**	**(887.9%)**	**(1 637)**	**71.5%**	**(475.9%)**
Cash/cash equivalents at the year begin:	13 766	12 175	-	-	8 148	59.2%	26 531	217.9%	31 564	259.3%	-	-	9 802	-	222.0%
Cash/cash equivalents at the year end:	**6 884**	**7 927**	**8 148**	**118.4%**	**26 531**	**385.4%**	**31 564**	**398.2%**	**37 719**	**475.8%**	**37 719**	**475.8%**	**8 164**	**59.3%**	**362.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**60 410**	**50 803**	**18 256**	**30.2%**	**14 222**	**23.5%**	**13 712**	**27.0%**	**3 746**	**7.4%**	**49 936**	**98.3%**	**2 529**	**105.2%**	**48.1%**
Property rates	1 200	4 506	2 996	249.7%	501	41.8%	501	11.1%	501	11.1%	4 500	99.9%	151	109.1%	232.0%
Property rates - penalties and collection charges	-	-	1	-	0	-	-	-	-	-	2	-	0	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	41	51	11	27.2%	11	27.2%	11	21.9%	11	21.9%	45	87.7%	3	83.6%	266.7%
Rental of facilities and equipment	466	466	123	26.3%	121	26.0%	125	26.7%	121	26.0%	489	105.1%	(352)	(.5%)	(134.4%)
Interest earned - external investments	200	600	234	116.9%	203	101.6%	228	38.0%	270	45.0%	935	155.8%	41	75.2%	552.1%
Interest earned - outstanding debtors	120	120	111	92.8%	115	95.7%	149	124.0%	72	60.1%	447	372.5%	34	26.9%	114.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 279	-	2	-	-	-	-	-	-	-	2	-	4	159.7%	(100.0%)
Licences and permits	42	42	14	33.0%	8	18.4%	9	21.3%	7	15.8%	37	88.5%	3	80.8%	124.0%
Agency services	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 651	44 031	14 663	33.6%	13 203	30.2%	12 566	28.5%	2 226	5.1%	42 658	96.9%	1 560	127.6%	42.6%
Other own revenue	8 373	949	102	1.2%	59	.7%	123	12.9%	539	56.8%	822	86.6%	1 085	34.4%	(50.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**60 411**	**70 136**	**17 177**	**28.4%**	**19 353**	**32.0%**	**13 014**	**18.6%**	**14 745**	**21.0%**	**64 288**	**91.7%**	**12 939**	**133.0%**	**14.0%**
Employee related costs	18 399	19 412	4 470	24.3%	5 541	30.1%	1 192	6.1%	4 580	23.6%	15 782	81.3%	1 288	83.5%	255.7%
Remuneration of councillors	2 200	2 186	446	20.3%	485	22.0%	219	10.0%	536	24.5%	1 686	77.1%	266	66.1%	101.4%
Debt impairment	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 800	6 811	-	-	-	-	-	-	2 449	36.0%	2 449	36.0%	-	-	(100.0%)
Finance charges	264	256	69	26.1%	66	25.0%	23	8.8%	59	23.1%	217	84.5%	(39)	(32.3%)	(250.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	950	950	370	39.0%	269	28.3%	382	40.2%	389	41.0%	1 410	148.5%	155	55.1%	150.5%
Transfers and grants	5 633	3 016	7 003	124.3%	5 955	105.7%	219	7.3%	741	24.6%	13 919	461.5%	7 575	2 583.7%	(90.2%)
Other expenditure	28 815	37 155	4 819	16.7%	7 037	24.4%	10 979	29.5%	5 989	16.1%	28 825	77.6%	3 693	87.5%	62.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1)**	**(19 334)**	**1 079**		**(5 131)**		**698**		**(10 998)**		**(14 353)**		**(10 410)**		
Transfers recognised - capital	12 063	12 063	5 150	42.7%	6 394	53.0%	2 710	22.5%	5 269	43.7%	19 524	161.9%	575	88.5%	817.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**13 353**	**13 353**	**1 073**	**8.0%**	**14**	**.1%**	**2 522**	**18.9%**	**4 876**	**36.5%**	**8 485**	**63.5%**	**-**	**109.5%**	**(100.0%)**
National Government	12 063	12 063	1 064	8.8%	14	.1%	2 398	19.9%	4 806	39.8%	8 282	68.7%	-	93.5%	(100.0%)
Provincial Government	-	-	9	-	-	-	-	-	70	-	79	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 063**	**12 063**	**1 073**	**8.9%**	**14**	**.1%**	**2 398**	**19.9%**	**4 876**	**40.4%**	**8 361**	**69.3%**	**-**	**110.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 290	1 290	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	124	-	-	-	124	-	-	-	-
Capital Expenditure Standard Classification	**13 353**	**13 353**	**1 073**	**8.0%**	**14**	**.1%**	**2 522**	**18.9%**	**4 876**	**36.5%**	**8 485**	**63.5%**	**-**	**109.5%**	**(100.0%)**
Governance and Administration	**80**	**80**	**16**	**19.6%**	**14**	**17.2%**	**135**	**169.3%**	**46**	**57.1%**	**211**	**263.1%**	**-**	**54.9%**	**(100.0%)**
Executive & Council	40	40	-	-	4	11.0%	128	320.5%	25	63.5%	158	395.0%	-	102.5%	(100.0%)
Budget & Treasury Office	-	-	16	-	9	-	2	-	14	-	41	-	-	-	(100.0%)
Corporate Services	40	40	-	-	-	-	5	13.1%	6	16.0%	12	29.1%	-	22.9%	(100.0%)
Community and Public Safety	**27**	**27**	**9**	**34.1%**	**-**	**-**	**632**	**2 330.5%**	**70**	**257.4%**	**711**	**2 621.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	27	27	9	34.1%	-	-	632	2 330.5%	70	257.4%	711	2 621.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 246**	**13 246**	**1 048**	**7.9%**	**-**	**-**	**1 755**	**13.3%**	**4 760**	**35.9%**	**7 564**	**57.1%**	**-**	**110.7%**	**(100.0%)**
Planning and Development	3 981	3 981	589	14.8%	-	-	1 755	44.1%	4 760	119.6%	7 105	178.5%	-	147.7%	(100.0%)
Road Transport	9 265	9 265	459	5.0%	-	-	-	-	-	-	459	5.0%	-	53.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**71 773**	**63 717**	**30 187**	**42.1%**	**19 234**	**26.8%**	**16 639**	**26.1%**	**1 270**	**2.0%**	**67 330**	**105.7%**	**2 630**	**88.3%**	**(51.7%)**
Property rates, penalties and collection charges	1 200	2 564	2 732	227.6%	492	41.0%	731	28.5%	425	16.6%	4 380	170.8%	537	65.0%	(20.8%)
Service charges	**41**	**41**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**-**	**(100.0%)**
Other revenue	14 498	4 804	639	4.4%	226	1.6%	241	5.0%	177	3.7%	1 283	26.7%	(404)	18.4%	(143.9%)
Government - operating	43 651	43 651	17 687	40.5%	11 358	26.0%	10 068	23.1%	396	.9%	39 509	90.5%	1 733	98.4%	(77.1%)
Government - capital	12 063	12 063	9 012	74.7%	7 113	59.0%	5 438	45.1%	-	-	21 563	178.8%	575	100.0%	(100.0%)
Interest	320	594	118	36.9%	45	14.2%	161	27.1%	271	45.6%	595	100.2%	179	98.2%	51.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 261)**	**(50 611)**	**(14 001)**	**24.9%**	**(16 070)**	**28.6%**	**(13 473)**	**26.6%**	**(14 624)**	**28.9%**	**(58 167)**	**114.9%**	**1 446**	**97.6%**	**(1 111.2%)**
Suppliers and employees	(50 364)	(47 339)	(7 755)	15.4%	(9 154)	18.2%	(9 110)	19.2%	(6 623)	14.0%	(32 642)	69.0%	(3 326)	89.4%	99.2%
Finance charges	(264)	(256)	(30)	11.2%	-	-	(7)	2.6%	(33)	12.7%	(69)	26.9%	(43)	161.7%	(24.8%)
Transfers and grants	(5 633)	(3 016)	(6 216)	110.4%	(6 916)	122.8%	(4 357)	144.4%	(7 968)	264.2%	(25 456)	843.9%	4 815	119.1%	(265.5%)
Net Cash from/(used) Operating Activities	**15 513**	**13 106**	**16 186**	**104.3%**	**3 165**	**20.4%**	**3 165**	**24.2%**	**(13 354)**	**(101.9%)**	**9 163**	**69.9%**	**4 076**	**(77.1%)**	**(427.6%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 063)**	**(14 525)**	**(1 397)**	**11.6%**	**(215)**	**1.8%**	**(1)**	**-**	**(27)**	**.2%**	**(1 640)**	**11.3%**	**(26)**	**-**	**2.4%**
Capital assets	(12 063)	(14 525)	(1 397)	11.6%	(215)	1.8%	(1)	-	(27)	.2%	(1 640)	11.3%	(26)	-	2.4%
Net Cash from/(used) Investing Activities	**(12 063)**	**(14 525)**	**(1 397)**	**11.6%**	**(215)**	**1.8%**	**(1)**	**-**	**(27)**	**.2%**	**(1 640)**	**11.3%**	**(26)**	**-**	**2.4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(744)**	**(498)**	**(120)**	**16.1%**	**(123)**	**16.5%**	**(126)**	**25.4%**	**(129)**	**26.0%**	**(498)**	**100.0%**	**2 778**	**-**	**(104.7%)**
Repayment of borrowing	(744)	(498)	(120)	16.1%	(123)	16.5%	(126)	25.4%	(129)	26.0%	(498)	100.0%	2 778	-	(104.7%)
Net Cash from/(used) Financing Activities	**(744)**	**(498)**	**(120)**	**16.1%**	**(123)**	**16.5%**	**(126)**	**25.4%**	**(129)**	**26.0%**	**(498)**	**100.0%**	**2 778**	**-**	**(104.7%)**
Net Increase/(Decrease) in cash held	**2 706**	**(1 918)**	**14 670**	**542.2%**	**2 827**	**104.5%**	**3 038**	**(158.4%)**	**(13 510)**	**704.5%**	**7 024**	**(366.3%)**	**6 828**	**(4.0%)**	**(297.9%)**
Cash/cash equivalents at the year begin:	7 660	4 644	4 670	61.0%	19 340	252.5%	22 166	477.3%	25 204	542.7%	4 670	100.6%	695	-	3 524.3%
Cash/cash equivalents at the year end:	**10 366**	**2 726**	**19 340**	**186.6%**	**22 166**	**213.8%**	**25 204**	**924.5%**	**11 694**	**429.0%**	**11 694**	**429.0%**	**7 523**	**237.4%**	**55.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	250	12.9%	79	4.1%	48	2.5%	1 567	80.6%	1 944	32.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	2.4%	102	2.5%	23	.6%	3 817	94.5%	4 037	67.5%	-	-	-	-
Total By Income Source	**345**	**5.8%**	**181**	**3.0%**	**71**	**1.2%**	**5 384**	**90.0%**	**5 981**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	.1%	44	1.3%	1	-	3 292	98.6%	3 340	55.8%	-	-	-	-
Commercial	311	12.7%	125	5.1%	62	2.6%	1 948	79.6%	2 447	40.9%	-	-	-	-
Households	32	16.3%	12	6.0%	7	3.8%	144	73.9%	195	3.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**345**	**5.8%**	**181**	**3.0%**	**71**	**1.2%**	**5 384**	**90.0%**	**5 981**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98	100.0%	-	-	-	-	-	-	98	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**98**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**100.0%**

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**4 036 592**	**4 253 163**	**1 102 342**	**27.3%**	**976 027**	**24.2%**	**983 520**	**23.1%**	**844 618**	**19.9%**	**3 906 507**	**91.8%**	**1 054 497**	**102.3%**	**(19.9%)**
Property rates	743 113	753 517	187 867	25.3%	175 933	23.7%	186 659	24.8%	189 041	25.1%	739 501	98.1%	160 402	104.1%	17.9%
Property rates - penalties and collection charges	41 349	41 349	6 546	15.8%	8 235	19.9%	5 548	13.4%	(93)	(.2%)	20 236	48.9%	4 680	77.0%	(102.0%)
Service charges - electricity revenue	1 865 706	1 865 706	498 223	26.7%	415 907	22.3%	436 800	23.4%	433 633	23.2%	1 784 563	95.7%	385 984	96.2%	12.3%
Service charges - water revenue	467 261	595 443	115 456	24.7%	128 503	27.5%	121 932	20.5%	106 958	18.0%	472 849	79.4%	114 749	115.6%	(6.8%)
Service charges - sanitation revenue	139 471	139 471	28 504	20.4%	32 936	23.6%	34 368	24.6%	30 376	21.8%	126 183	90.5%	30 722	100.7%	(1.1%)
Service charges - refuse revenue	93 922	93 922	18 910	20.1%	21 879	23.3%	22 127	23.6%	21 286	22.7%	84 201	89.7%	19 023	91.8%	11.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41 329	41 329	4 821	11.7%	4 813	11.6%	5 118	12.4%	5 428	13.1%	20 181	48.8%	6 328	63.1%	(14.2%)
Interest earned - external investments	33 988	33 988	11 816	34.8%	7 680	22.6%	25 826	76.0%	13 395	39.4%	58 717	172.8%	23 571	165.0%	(43.2%)
Interest earned - outstanding debtors	62 593	62 593	9 528	15.2%	20 564	32.9%	20 597	32.9%	9 525	15.2%	60 214	96.2%	19 503	115.8%	(51.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17 488	17 488	3 268	18.7%	3 276	18.7%	1 924	11.0%	1 209	6.9%	9 677	55.3%	98 854	560.8%	(98.8%)
Licences and permits	87	87	22	25.5%	20	22.8%	31	35.1%	17	20.0%	90	103.4%	22	107.6%	(21.8%)
Agency services	632	632	117	18.6%	109	17.3%	176	27.8%	130	20.5%	532	84.2%	95	79.3%	35.8%
Transfers recognised - operational	440 652	518 242	180 767	41.0%	153 909	34.9%	110 076	21.2%	20 829	4.0%	465 581	89.8%	170 314	97.1%	(87.8%)
Other own revenue	78 986	79 695	36 496	46.2%	(355)	(.4%)	14 416	18.1%	12 903	16.2%	63 460	79.6%	20 252	87.5%	(36.3%)
Gains on disposal of PPE	10 015	9 700	-	-	2 617	26.1%	(2 077)	(21.4%)	(20)	(.2%)	521	5.4%	-	7.6%	(100.0%)
Operating Expenditure	**4 033 134**	**4 236 150**	**1 036 570**	**25.7%**	**969 207**	**24.0%**	**884 961**	**20.9%**	**1 025 426**	**24.2%**	**3 916 165**	**92.4%**	**1 356 766**	**108.1%**	**(24.4%)**
Employee related costs	956 642	956 536	213 398	22.3%	258 976	27.1%	216 232	22.6%	214 369	22.4%	902 975	94.4%	250 009	103.7%	(14.3%)
Remuneration of councillors	42 289	42 350	9 687	22.9%	9 607	22.7%	11 261	26.6%	11 209	26.5%	41 763	98.6%	7 190	88.2%	55.9%
Debt impairment	124 586	107 255	-	-	-	-	-	-	-	-	-	-	222 110	153.6%	(100.0%)
Depreciation and asset impairment	485 746	485 746	116 865	24.1%	116 965	24.1%	121 290	25.0%	83 657	17.2%	438 777	90.3%	73 832	156.2%	13.3%
Finance charges	69 489	69 489	11 871	17.1%	17 000	24.5%	17 289	24.9%	24 622	35.4%	70 782	101.9%	21 663	106.3%	13.7%
Bulk purchases	1 736 811	1 781 093	542 956	31.3%	403 532	23.2%	399 905	22.5%	452 821	25.4%	1 799 214	101.0%	409 866	102.7%	10.5%
Other Materials	-	200 842	34 931	-	41 703	-	28 879	14.4%	50 890	25.3%	156 404	77.9%	-	-	(100.0%)
Contracted services	18 556	25 556	14 618	78.8%	49 258	265.5%	19 697	77.1%	66 557	260.4%	150 130	587.5%	5 309	103.5%	1 153.6%
Transfers and grants	5 854	134 035	1 478	25.2%	2 896	49.5%	1 478	1.1%	60	-	5 911	4.4%	6 860	218.0%	(99.1%)
Other expenditure	593 163	433 248	88 731	15.0%	65 685	11.1%	70 999	16.4%	121 241	28.0%	346 655	80.0%	359 896	99.7%	(66.3%)
Loss on disposal of PPE	-	-	2 035	-	3 586	-	(2 068)	-	1	-	3 554	-	32	-	(97.9%)
Surplus/(Deficit)	**3 458**	**17 013**	**65 772**		**6 819**		**98 559**		**(180 808)**		**(9 658)**		**(302 269)**		
Transfers recognised - capital	489 060	453 347	38 754	7.9%	67 295	13.8%	81 008	17.9%	131 544	29.0%	318 601	70.3%	119 582	103.3%	10.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 263)**		**308 944**		**(182 687)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 263)**		**308 944**		**(182 687)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 263)**		**308 944**		**(182 687)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 263)**		**308 944**		**(182 687)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**709 060**	**710 288**	**72 583**	**10.2%**	**148 970**	**21.0%**	**80 232**	**11.3%**	**170 316**	**24.0%**	**472 100**	**66.5%**	**189 292**	**75.1%**	**(10.0%)**
National Government	489 060	284 977	52 156	10.7%	97 014	19.8%	20 405	7.2%	101 026	35.5%	270 602	95.0%	79 871	74.4%	26.5%
Provincial Government	-	17 481	2 309	-	6 097	-	1 247	7.1%	8 057	46.1%	17 710	101.3%	21 675	116.2%	(62.8%)
District Municipality	-	4 386	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**489 060**	**306 844**	**54 465**	**11.1%**	**103 111**	**21.1%**	**21 653**	**7.1%**	**109 083**	**35.5%**	**288 312**	**94.0%**	**101 546**	**79.8%**	**7.4%**
Borrowing	100 000	100 000	-	-	9 991	10.0%	33 578	33.6%	18 612	18.6%	62 181	62.2%	14 568	17.6%	27.8%
Internally generated funds	120 000	303 443	18 117	15.1%	35 867	29.9%	25 001	8.2%	42 621	14.0%	121 607	40.1%	73 178	95.6%	(41.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**709 060**	**710 288**	**72 583**	**10.2%**	**148 970**	**21.0%**	**80 232**	**11.3%**	**170 316**	**24.0%**	**472 100**	**66.5%**	**189 292**	**75.1%**	**(10.0%)**
Governance and Administration	**37 860**	**50 469**	**9 661**	**25.5%**	**9 305**	**24.6%**	**12 602**	**25.0%**	**18 358**	**36.4%**	**49 926**	**98.9%**	**11 855**	**74.8%**	**54.9%**
Executive & Council	5 750	8 195	2 367	41.2%	1 633	28.4%	656	8.0%	2 517	30.7%	7 174	87.5%	3 578	84.3%	(29.7%)
Budget & Treasury Office	25 710	35 836	6 263	24.4%	4 278	16.6%	11 584	32.3%	14 166	39.5%	36 292	101.3%	(766)	50.1%	(1 949.1%)
Corporate Services	6 400	6 437	1 031	16.1%	3 394	53.0%	361	5.6%	1 675	26.0%	6 460	100.4%	9 043	241.9%	(81.5%)
Community and Public Safety	**83 844**	**51 007**	**9 659**	**11.5%**	**27 600**	**32.9%**	**4 577**	**9.0%**	**11 658**	**22.9%**	**53 495**	**104.9%**	**42 961**	**102.4%**	**(72.9%)**
Community & Social Services	23 316	4 683	16	.1%	3 107	13.3%	135	2.9%	1 505	32.1%	4 763	101.7%	13 486	97.4%	(88.8%)
Sport And Recreation	33 350	40 534	9 626	28.9%	21 213	63.6%	3 658	9.0%	5 348	13.2%	39 844	98.3%	24 821	105.7%	(78.5%)
Public Safety	8 333	3 533	18	.2%	427	5.1%	-	-	2 578	73.0%	3 022	85.6%	1 468	89.7%	75.6%
Housing	17 225	2 257	-	-	2 854	16.6%	784	34.8%	2 226	98.6%	5 864	259.8%	2 188	158.7%	1.7%
Health	1 620	-	-	-	-	-	-	-	-	-	-	-	997	91.5%	(100.0%)
Economic and Environmental Services	**328 151**	**344 424**	**21 359**	**6.5%**	**49 360**	**15.0%**	**24 216**	**7.0%**	**60 884**	**17.7%**	**155 818**	**45.2%**	**15 957**	**61.7%**	**281.6%**
Planning and Development	8 550	51 193	8 533	99.8%	6 376	74.6%	4 180	8.2%	4 180	8.2%	23 269	45.5%	9 012	77.3%	(53.6%)
Road Transport	319 601	291 611	12 825	4.0%	42 082	13.2%	19 987	6.9%	56 060	19.2%	130 955	44.9%	6 945	58.9%	707.2%
Environmental Protection	-	1 620	-	-	902	-	49	3.0%	644	39.7%	1 594	98.4%	-	-	(100.0%)
Trading Services	**257 733**	**262 355**	**31 621**	**12.3%**	**62 610**	**24.3%**	**38 016**	**14.5%**	**78 256**	**29.8%**	**210 504**	**80.2%**	**117 024**	**76.7%**	**(33.1%)**
Electricity	133 000	137 891	11 192	8.4%	36 410	27.4%	20 969	15.2%	30 488	22.1%	99 059	71.8%	79 971	62.8%	(61.9%)
Water	83 133	78 649	14 427	17.4%	11 913	14.3%	8 890	11.3%	39 096	49.7%	74 326	94.5%	25 043	157.2%	56.1%
Waste Water Management	36 900	42 249	5 446	14.8%	12 936	35.1%	7 381	17.5%	7 898	18.7%	33 662	79.7%	7 051	76.8%	12.0%
Waste Management	4 700	3 566	556	11.8%	1 351	28.7%	776	21.8%	774	21.7%	3 457	97.0%	4 959	98.1%	(84.4%)
Other	**1 473**	**2 033**	**282**	**19.2%**	**95**	**6.4%**	**821**	**40.4%**	**1 159**	**57.0%**	**2 357**	**116.0%**	**1 494**	**112.8%**	**(22.4%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**4 129 509**	**3 694 157**	**1 255 092**	**30.4%**	**1 160 271**	**28.1%**	**1 202 343**	**32.5%**	**908 404**	**24.6%**	**4 526 109**	**122.5%**	**763 161**	**104.3%**	**19.0%**
Property rates, penalties and collection charges	701 467	717 447	159 755	22.8%	196 292	28.0%	161 070	22.5%	176 564	24.6%	693 681	96.7%	153 014	89.1%	15.4%
Service charges	**2 349 116**	**2 287 789**	**655 636**	**27.9%**	**629 007**	**26.8%**	**580 460**	**25.4%**	**636 989**	**27.8%**	**2 502 093**	**109.4%**	**522 689**	**104.7%**	**21.9%**
Other revenue	84 320	117 129	104 311	123.7%	105 741	125.4%	88 907	75.9%	78 084	66.7%	377 043	321.9%	62 438	120.7%	25.1%
Government - operating	440 652	484 851	211 945	48.1%	109 970	25.0%	104 935	21.6%	7 766	1.6%	434 615	89.6%	3 358	117.6%	131.2%
Government - capital	489 060	-	115 084	23.5%	113 630	23.2%	246 623	-	223	-	475 560	-	5 644	96.0%	(96.1%)
Interest	64 894	86 942	8 360	12.9%	5 630	8.7%	20 347	23.4%	8 779	10.1%	43 117	49.6%	16 018	248.1%	(45.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 423 155)**	**(3 416 827)**	**(1 166 400)**	**34.1%**	**(979 340)**	**28.6%**	**(812 098)**	**23.8%**	**(940 040)**	**27.5%**	**(3 897 878)**	**114.1%**	**(768 089)**	**111.1%**	**22.4%**
Suppliers and employees	(3 353 475)	(3 341 484)	(1 153 051)	34.4%	(948 882)	28.3%	(793 331)	23.7%	(921 587)	27.6%	(3 816 850)	114.2%	(743 786)	111.0%	23.9%
Finance charges	(69 499)	(69 489)	(11 871)	17.1%	(17 000)	24.5%	(17 289)	24.9%	(18 394)	26.5%	(64 554)	92.9%	(17 443)	106.2%	5.5%
Transfers and grants	(181)	(5 854)	(1 478)	816.5%	(13 458)	7 435.4%	(1 478)	25.2%	(60)	1.0%	(16 473)	281.4%	(6 860)	214.0%	(99.1%)
Net Cash from/(used) Operating Activities	**706 354**	**277 331**	**88 692**	**12.6%**	**180 931**	**25.6%**	**390 245**	**140.7%**	**(31 637)**	**(11.4%)**	**628 231**	**226.5%**	**(4 927)**	**74.8%**	**542.0%**
Cash Flow from Investing Activities															
Receipts	**-**	**453 164**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	453 164	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(589 505)**	**(710 288)**	**(72 583)**	**12.3%**	**(148 970)**	**25.3%**	**(80 232)**	**11.3%**	**(146 349)**	**20.6%**	**(448 134)**	**63.1%**	**(202 881)**	**85.3%**	**(27.9%)**
Capital assets	(589 505)	(710 288)	(72 583)	12.3%	(148 970)	25.3%	(80 232)	11.3%	(146 349)	20.6%	(448 134)	63.1%	(202 881)	85.3%	(27.9%)
Net Cash from/(used) Investing Activities	**(589 505)**	**(257 124)**	**(72 583)**	**12.3%**	**(148 970)**	**25.3%**	**(80 232)**	**31.2%**	**(146 349)**	**56.9%**	**(448 134)**	**174.3%**	**(202 881)**	**85.3%**	**(27.9%)**
Cash Flow from Financing Activities															
Receipts	**105 250**	**100 000**	**1 125**	**1.1%**	**1 806**	**1.7%**	**100 452**	**100.5%**	**1 315**	**1.3%**	**104 697**	**104.7%**	**909**	**102.5%**	**44.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	100 000	-	-	-	100 000	-	-	100.0%	-
Increase (decrease) in consumer deposits	5 250	100 000	1 125	21.4%	1 806	34.4%	452	.5%	1 315	1.3%	4 697	4.7%	909	-	44.6%
Payments	**(49 850)**	**(49 850)**	**(18 619)**	**37.3%**	**(10 946)**	**22.0%**	**(18 040)**	**36.2%**	**(14 134)**	**28.4%**	**(61 739)**	**123.8%**	**(10 718)**	**109.0%**	**31.9%**
Repayment of borrowing	(49 850)	(49 850)	(18 619)	37.3%	(10 946)	22.0%	(18 040)	36.2%	(14 134)	28.4%	(61 739)	123.8%	(10 718)	109.0%	31.9%
Net Cash from/(used) Financing Activities	**55 400**	**50 150**	**(17 493)**	**(31.6%)**	**(9 140)**	**(16.5%)**	**82 411**	**164.3%**	**(12 820)**	**(25.6%)**	**42 959**	**85.7%**	**(9 809)**	**97.7%**	**30.7%**
Net Increase/(Decrease) in cash held	**172 249**	**70 357**	**(1 384)**	**(.8%)**	**22 821**	**13.2%**	**392 424**	**557.8%**	**(190 805)**	**(271.2%)**	**223 057**	**317.0%**	**(217 617)**	**31.7%**	**(12.3%)**
Cash/cash equivalents at the year begin:	951 511	842 352	842 068	88.5%	840 684	88.4%	863 505	102.5%	1 255 930	149.1%	842 068	100.0%	1 084 316	100.0%	15.8%
Cash/cash equivalents at the year end:	**1 123 760**	**912 709**	**840 684**	**74.8%**	**863 505**	**76.8%**	**1 255 930**	**137.6%**	**1 065 124**	**116.7%**	**1 065 124**	**116.7%**	**866 699**	**91.1%**	**22.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 695	7.8%	29 647	4.9%	19 022	3.2%	505 596	84.1%	600 960	30.0%	-	-	223 158	37.0%
Trade and Other Receivables from Exchange Transactions - Electr	172 730	48.9%	69 548	19.7%	22 320	6.3%	88 365	25.0%	352 963	17.6%	-	-	35 818	10.0%
Receivables from Non-exchange Transactions - Property Rates	54 306	15.5%	25 614	7.3%	12 117	3.5%	258 574	73.7%	350 612	17.5%	-	-	122 795	35.0%
Receivables from Exchange Transactions - Waste Water Managem	11 924	9.6%	5 737	4.6%	3 314	2.7%	103 147	83.1%	124 122	6.2%	-	-	53 721	43.0%
Receivables from Exchange Transactions - Waste Management	6 857	10.1%	3 642	5.4%	1 720	2.5%	55 345	81.9%	67 563	3.4%	-	-	29 369	43.0%
Receivables from Exchange Transactions - Property Rental Debtor	659	2.2%	606	2.1%	575	1.9%	27 685	93.8%	29 525	1.5%	-	-	18 136	61.0%
Interest on Arrear Debtor Accounts	9 617	2.8%	9 480	2.8%	9 157	2.7%	310 822	91.7%	339 076	16.9%	-	-	174 391	51.0%
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 475	1.8%	(719)	(.5%)	1 757	1.3%	136 892	97.5%	140 404	7.0%	-	-	68 974	49.0%
Total By Income Source	**305 263**	**15.2%**	**143 556**	**7.2%**	**69 982**	**3.5%**	**1 486 426**	**74.1%**	**2 005 226**	**100.0%**	**-**	**-**	**726 362**	**36.0%**
Debtors Age Analysis By Customer Group														
Organs of State	25 421	25.9%	14 049	14.3%	3 466	3.5%	55 379	56.3%	98 314	4.9%	-	-	36 809	37.0%
Commercial	158 377	37.3%	63 253	14.9%	26 079	6.1%	177 245	41.7%	424 953	21.2%	-	-	86 348	20.0%
Households	114 014	8.7%	61 760	4.7%	37 552	2.9%	1 101 316	83.8%	1 314 641	65.6%	-	-	515 723	39.0%
Other	7 451	4.5%	4 495	2.7%	2 885	1.7%	152 487	91.1%	167 317	8.3%	-	-	87 481	52.0%
Total By Customer Group	**305 263**	**15.2%**	**143 556**	**7.2%**	**69 982**	**3.5%**	**1 486 426**	**74.1%**	**2 005 226**	**100.0%**	**-**	**-**	**726 362**	**36.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	182 952	100.0%	-	-	-	-	-	-	182 952	31.9%
Bulk Water	35 722	100.0%	-	-	-	-	-	-	35 722	6.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	56 501	100.0%	-	-	-	-	-	-	56 501	9.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 305	85.7%	5 358	8.2%	92	.1%	3 956	6.0%	65 710	11.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232 506	100.0%	-	-	-	-	-	-	232 506	40.5%
Total	**563 987**	**98.4%**	**5 358**	**.9%**	**92**	**-**	**3 956**	**.7%**	**573 392**	**100.0%**

Contact Details

Municipal Manager	Mr Sizwe Hadebe (acting)	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**84 697**	**78 358**	**26 822**	**31.7%**	**22 804**	**26.9%**	**20 293**	**25.9%**	**8 175**	**10.4%**	**78 094**	**99.7%**	**8 998**	**96.7%**	**(9.1%)**
Property rates	11 454	11 454	2 943	25.7%	2 933	25.6%	2 933	25.6%	3 018	26.3%	11 827	103.3%	3 446	107.9%	(12.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	800	1 526	325	40.6%	397	49.6%	483	31.7%	671	44.0%	1 875	122.9%	300	103.5%	123.3%
Interest earned - outstanding debtors	1 272	1 272	272	21.4%	276	21.7%	296	23.3%	1 398	109.9%	2 242	176.2%	369	95.6%	278.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41	41	20	48.6%	19	45.1%	1	1.5%	55	133.1%	94	228.3%	-	2.3%	(100.0%)
Licences and permits	4 873	3 576	1 007	20.7%	1 073	22.0%	754	21.1%	1 024	28.6%	3 857	107.9%	980	92.4%	4.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	65 873	60 106	21 852	33.2%	18 024	27.4%	15 780	26.3%	1 923	3.2%	57 579	95.8%	3 775	93.4%	(49.0%)
Other own revenue	384	384	404	105.2%	84	21.8%	46	12.1%	86	22.5%	621	161.7%	128	396.4%	(32.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**83 628**	**74 231**	**12 942**	**15.5%**	**20 801**	**24.9%**	**18 136**	**24.4%**	**23 536**	**31.7%**	**75 416**	**101.6%**	**18 881**	**80.3%**	**24.7%**
Employee related costs	25 752	25 752	4 559	17.7%	5 665	22.0%	4 236	16.4%	4 802	18.6%	19 263	74.8%	3 934	76.6%	22.1%
Remuneration of councillors	4 800	4 800	1 079	22.5%	1 074	22.4%	1 293	26.9%	1 174	24.5%	4 620	96.2%	1 478	94.5%	(20.6%)
Debt impairment	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 700	4 700	-	-	2 350	50.0%	244	5.2%	-	-	2 594	55.2%	-	-	-
Finance charges	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	6 777	-	8 319	-	15 096	-	7 507	-	10.8%
Other expenditure	47 436	38 179	7 304	15.4%	11 712	24.7%	5 586	14.6%	9 242	24.2%	33 844	88.6%	5 961	64.8%	55.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 069**	**4 128**	**13 880**		**2 003**		**2 157**		**(15 361)**		**2 678**		**(9 883)**		
Transfers recognised - capital	16 851	16 851	2 267	13.5%	4 315	25.6%	5 631	33.4%	6 012	35.7%	18 225	108.2%	9 860	183.9%	(39.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(9 349)**		**20 903**		**(23)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(9 349)**		**20 903**		**(23)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(9 349)**		**20 903**		**(23)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(9 349)**		**20 903**		**(23)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**19 301**	**19 301**	**2 267**	**11.7%**	**4 315**	**22.4%**	**4 241**	**22.0%**	**5 700**	**29.5%**	**16 522**	**85.6%**	**9 968**	**100.6%**	**(42.8%)**
National Government	16 851	16 851	2 267	13.5%	4 315	25.6%	4 241	25.2%	5 700	33.8%	16 522	98.1%	6 260	83.4%	(8.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 708	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 851**	**16 851**	**2 267**	**13.5%**	**4 315**	**25.6%**	**4 241**	**25.2%**	**5 700**	**33.8%**	**16 522**	**98.1%**	**9 968**	**104.8%**	**(42.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 450	2 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 301**	**19 301**	**2 267**	**11.7%**	**4 315**	**22.4%**	**4 241**	**22.0%**	**5 700**	**29.5%**	**16 522**	**85.6%**	**9 968**	**100.6%**	**(42.8%)**
Governance and Administration	**2 450**	**1 450**	**2 267**	**92.5%**	**4 315**	**176.1%**	**4 241**	**292.5%**	**5 700**	**393.1%**	**16 522**	**1 139.5%**	**9 968**	**20 183.1%**	**(42.8%)**
Executive & Council	1 200	200	2 267	188.9%	4 315	359.6%	4 241	2 120.4%	5 700	2 849.9%	16 522	8 261.2%	9 968	20 183.1%	(42.8%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 851**	**17 851**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 851	17 851	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**99 854**	**93 516**	**40 468**	**40.5%**	**22 364**	**22.4%**	**27 921**	**29.9%**	**7 249**	**7.8%**	**98 002**	**104.8%**	**6 522**	**99.6%**	**11.1%**
Property rates, penalties and collection charges	7 445	7 445	2 860	38.4%	3 080	41.4%	2 010	27.0%	2 508	33.7%	10 458	140.5%	970	41.2%	158.6%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 058	6 761	1 423	17.7%	1 180	14.6%	830	12.3%	766	11.3%	4 199	62.1%	1 108	-	(30.9%)
Government - operating	65 873	60 106	27 289	41.4%	17 432	26.5%	15 750	26.2%	2 011	3.3%	62 482	104.0%	3 775	96.7%	(46.7%)
Government - capital	16 851	16 851	8 300	49.3%	-	-	8 551	50.7%	-	-	16 851	100.0%	-	112.6%	-
Interest	1 627	2 353	597	36.7%	672	41.3%	779	33.1%	1 965	83.5%	4 013	170.6%	669	241.4%	193.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(80 090)**	**(70 693)**	**(12 946)**	**16.2%**	**(18 451)**	**23.0%**	**(17 892)**	**25.3%**	**(19 978)**	**28.3%**	**(69 267)**	**98.0%**	**(21 362)**	**114.7%**	**(6.5%)**
Suppliers and employees	(79 950)	(70 693)	(10 215)	12.8%	(13 230)	16.5%	(11 115)	15.7%	(12 415)	17.6%	(46 975)	66.4%	(11 374)	89.2%	9.2%
Finance charges	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(2 731)	-	(5 221)	-	(6 777)	-	(7 563)	-	(22 291)	-	(9 988)	-	(24.3%)
Net Cash from/(used) Operating Activities	**19 764**	**22 823**	**27 522**	**139.3%**	**3 913**	**19.8%**	**10 029**	**43.9%**	**(12 729)**	**(55.8%)**	**28 736**	**125.9%**	**(14 840)**	**74.9%**	**(14.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(19 301)**	**(19 301)**	**(2 267)**	**11.7%**	**(4 315)**	**22.4%**	**(5 631)**	**29.2%**	**(6 012)**	**31.1%**	**(18 225)**	**94.4%**	**(9 860)**	**99.4%**	**(39.0%)**
Capital assets	(19 301)	(19 301)	(2 267)	11.7%	(4 315)	22.4%	(5 631)	29.2%	(6 012)	31.1%	(18 225)	94.4%	(9 860)	99.4%	(39.0%)
Net Cash from/(used) Investing Activities	**(19 301)**	**(19 301)**	**(2 267)**	**11.7%**	**(4 315)**	**22.4%**	**(5 631)**	**29.2%**	**(6 012)**	**31.1%**	**(18 225)**	**94.4%**	**(9 860)**	**99.4%**	**(39.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**463**	**3 522**	**25 255**	**5 454.9%**	**(402)**	**(86.8%)**	**4 398**	**124.9%**	**(18 741)**	**(532.2%)**	**10 511**	**298.5%**	**(24 700)**	**34.4%**	**(24.1%)**
Cash/cash equivalents at the year begin:	5 571	14 614	14 679	263.5%	39 934	716.8%	39 532	270.5%	43 930	300.6%	14 679	100.4%	44 978	59.0%	(2.3%)
Cash/cash equivalents at the year end:	**6 034**	**18 135**	**39 934**	**661.8%**	**39 532**	**655.1%**	**43 930**	**242.2%**	**25 189**	**138.9%**	**25 189**	**138.9%**	**20 278**	**52.1%**	**24.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 820	18.5%	519	3.4%	516	3.4%	11 404	74.7%	15 259	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 820**	**18.5%**	**519**	**3.4%**	**516**	**3.4%**	**11 404**	**74.7%**	**15 259**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	197	21.4%	31	3.3%	30	3.3%	662	71.9%	921	6.0%	-	-	-	-
Commercial	1 379	19.5%	230	3.2%	202	2.9%	5 277	74.4%	7 088	46.5%	-	-	-	-
Households	495	21.4%	91	3.9%	119	5.1%	1 604	69.5%	2 309	15.1%	-	-	-	-
Other	749	15.1%	167	3.4%	165	3.3%	3 861	78.1%	4 941	32.4%	-	-	-	-
Total By Customer Group	**2 820**	**18.5%**	**519**	**3.4%**	**516**	**3.4%**	**11 404**	**74.7%**	**15 259**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 774	98.3%	31	1.7%	(28)	(1.5%)	28	1.5%	1 805	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 774**	**98.3%**	**31**	**1.7%**	**(28)**	**(1.5%)**	**28**	**1.5%**	**1 805**	**100.0%**

Contact Details

Municipal Manager	Mr D A Pillay	031 785 9307
Financial Manager	Mr M Chandulal	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**88 329**	**96 800**	**35 657**	**40.4%**	**32 337**	**36.6%**	**22 009**	**22.7%**	**5 333**	**5.5%**	**95 336**	**98.5%**	**5 635**	**80.9%**	**(5.4%)**
Property rates	10 100	10 600	7 112	70.4%	1 553	15.4%	1 349	12.7%	972	9.2%	10 985	103.6%	992	101.7%	(2.0%)
Property rates - penalties and collection charges	300	700	211	70.2%	207	68.8%	260	37.1%	616	88.0%	1 294	184.8%	529	188.6%	16.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	450	113	25.1%	114	25.4%	113	25.2%	111	24.6%	451	100.3%	106	106.5%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 772	3 750	958	34.6%	2 693	97.2%	1 258	33.6%	1 314	35.1%	6 223	166.0%	1 504	77.6%	(12.6%)
Interest earned - external investments	2 500	3 085	396	15.8%	977	39.1%	993	32.2%	961	31.2%	3 327	107.9%	850	94.9%	13.1%
Interest earned - outstanding debtors	105	85	21	19.5%	22	20.8%	25	29.5%	24	28.2%	91	107.5%	19	81.1%	26.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	21	40.2%	10	18.8%	6	12.2%	2	4.5%	40	75.8%	6	28.2%	(60.8%)
Licences and permits	686	186	58	8.5%	17	2.5%	13	7.0%	13	6.9%	101	54.4%	80	85.3%	(84.0%)
Agency services	569	4 687	97	17.0%	115	20.2%	184	3.9%	129	2.8%	525	11.2%	114	101.6%	13.3%
Transfers recognised - operational	69 606	71 264	26 532	38.1%	25 289	36.3%	17 629	24.7%	852	1.2%	70 303	98.7%	1 345	99.2%	(36.6%)
Other own revenue	1 190	1 942	140	11.7%	1 342	112.8%	177	9.1%	337	17.4%	1 996	102.8%	90	5.3%	273.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**89 597**	**96 904**	**17 042**	**19.0%**	**28 769**	**32.1%**	**23 895**	**24.7%**	**25 901**	**26.7%**	**95 607**	**98.7%**	**16 953**	**87.8%**	**52.8%**
Employee related costs	37 136	36 213	7 542	20.3%	9 769	26.3%	8 142	22.5%	8 711	24.1%	34 164	94.3%	6 917	93.2%	25.9%
Remuneration of councillors	4 473	4 280	1 010	22.6%	1 008	22.5%	1 135	26.5%	1 013	23.7%	4 166	97.3%	1 035	95.2%	(2.1%)
Debt impairment	1 085	1 635	-	-	1 085	100.0%	-	-	550	33.6%	1 635	100.0%	-	180.0%	(100.0%)
Depreciation and asset impairment	7 899	8 444	1 591	20.1%	1 569	19.9%	1 896	22.4%	1 896	22.4%	6 950	82.3%	1 591	86.6%	19.2%
Finance charges	175	220	46	26.4%	35	20.3%	53	24.0%	44	19.8%	178	81.0%	18	87.4%	149.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 489	7 600	1 445	19.3%	1 468	19.6%	1 620	21.3%	1 984	26.1%	6 517	85.8%	1 295	83.4%	53.2%
Transfers and grants	545	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 794	38 512	5 408	17.6%	13 835	44.9%	11 049	28.7%	11 704	30.4%	41 996	109.0%	6 097	82.9%	92.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 268)**	**(105)**	**18 616**		**3 569**		**(1 887)**		**(20 569)**		**(271)**		**(11 317)**		
Transfers recognised - capital	17 376	26 917	6 233	35.9%	8 923	51.4%	7 557	28.1%	4 345	16.1%	27 057	100.5%	4 056	140.1%	7.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 108**	**26 813**	**24 849**		**12 492**		**5 670**		**(16 224)**		**26 787**		**(7 262)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 108**	**26 813**	**24 849**		**12 492**		**5 670**		**(16 224)**		**26 787**		**(7 262)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 108**	**26 813**	**24 849**		**12 492**		**5 670**		**(16 224)**		**26 787**		**(7 262)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 108**	**26 813**	**24 849**		**12 492**		**5 670**		**(16 224)**		**26 787**		**(7 262)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**25 850**	**47 646**	**7 697**	**29.8%**	**13 311**	**51.5%**	**2 126**	**4.5%**	**7 181**	**15.1%**	**30 314**	**63.6%**	**7 015**	**79.6%**	**2.4%**
National Government	17 376	29 453	6 555	37.7%	10 137	58.3%	1 777	6.0%	3 696	12.5%	22 164	75.3%	6 212	97.0%	(40.5%)
Provincial Government	-	5 132	941	-	(941)	-	-	-	-	-	0	-	379	11 911.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	23	38.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 376**	**34 585**	**7 496**	**43.1%**	**9 195**	**52.9%**	**1 777**	**5.1%**	**3 696**	**10.7%**	**22 165**	**64.1%**	**6 614**	**119.4%**	**(44.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 474	11 619	201	2.4%	4 115	48.6%	349	3.0%	3 448	29.7%	8 113	69.8%	305	36.4%	1 029.7%
Public contributions and donations	-	1 442	-	-	-	-	-	-	36	2.5%	36	2.5%	95	34.3%	(61.7%)
Capital Expenditure Standard Classification	**25 850**	**47 646**	**7 697**	**29.8%**	**13 311**	**51.5%**	**2 126**	**4.5%**	**7 181**	**15.1%**	**30 314**	**63.6%**	**7 015**	**79.6%**	**2.4%**
Governance and Administration	**443**	**1 883**	**98**	**22.1%**	**21**	**4.7%**	**30**	**1.6%**	**251**	**13.3%**	**400**	**21.2%**	**257**	**43.8%**	**(2.4%)**
Executive & Council	100	1 776	63	63.0%	21	20.8%	14	.8%	239	13.5%	337	19.0%	48	20.0%	394.6%
Budget & Treasury Office	-	24	14	-	-	-	-	-	9	34.9%	23	93.9%	20	104.1%	(57.4%)
Corporate Services	343	83	21	6.0%	-	-	16	19.5%	3	3.6%	40	48.0%	189	49.1%	(98.4%)
Community and Public Safety	**2 440**	**11 008**	**1 058**	**43.4%**	**1 777**	**72.8%**	**38**	**.3%**	**680**	**6.2%**	**3 554**	**32.3%**	**809**	**92.4%**	**(16.0%)**
Community & Social Services	581	7 570	10	1.8%	213	36.6%	4	-	279	3.7%	505	6.7%	367	116.3%	(24.1%)
Sport And Recreation	1 226	410	79	6.4%	444	36.2%	-	-	33	8.0%	556	135.5%	-	41.1%	(100.0%)
Public Safety	633	3 028	969	153.1%	1 121	176.9%	35	1.1%	369	12.2%	2 494	82.4%	442	89.3%	(16.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 667**	**34 450**	**6 541**	**28.9%**	**11 436**	**50.5%**	**2 057**	**6.0%**	**6 250**	**18.1%**	**26 283**	**76.3%**	**5 948**	**75.1%**	**5.1%**
Planning and Development	130	110	-	-	-	-	-	-	85	77.2%	85	77.2%	36	26.3%	138.6%
Road Transport	22 537	34 340	6 541	29.0%	11 436	50.7%	2 057	6.0%	6 165	18.0%	26 198	76.3%	5 913	75.6%	4.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**300**	**306**	**-**	**-**	**77**	**25.7%**	**-**	**-**	**-**	**-**	**77**	**25.2%**	**-**	**80.7%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	306	-	-	77	25.7%	-	-	-	-	77	25.2%	-	80.7%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**103 592**	**94 150**	**32 514**	**31.4%**	**44 802**	**43.2%**	**32 534**	**34.6%**	**9 080**	**9.6%**	**118 930**	**126.3%**	**16 186**	**112.0%**	**(43.9%)**
Property rates, penalties and collection charges	9 360	7 898	979	10.5%	5 446	58.2%	1 655	21.0%	1 592	20.2%	9 671	122.5%	1 164	80.7%	36.8%
Service charges	**405**	**321**	**156**	**38.4%**	**114**	**28.1%**	**126**	**39.3%**	**142**	**44.1%**	**537**	**167.2%**	**100**	**116.5%**	**41.8%**
Other revenue	4 345	9 167	1 274	29.3%	4 244	97.7%	4 548	49.6%	1 104	12.0%	11 170	121.9%	3 234	989.3%	(65.9%)
Government - operating	69 606	54 367	24 140	34.7%	20 913	30.0%	23 063	42.4%	915	1.7%	69 031	127.0%	3 986	105.3%	(77.0%)
Government - capital	17 376	20 056	5 563	32.0%	13 087	75.3%	2 123	10.6%	4 342	21.6%	25 114	125.2%	6 852	107.8%	(36.6%)
Interest	2 500	2 340	403	16.1%	999	40.0%	1 018	43.5%	985	42.1%	3 405	145.5%	850	157.4%	15.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(80 068)**	**(71 266)**	**(23 223)**	**29.0%**	**(18 560)**	**23.2%**	**(20 159)**	**28.3%**	**3 375**	**(4.7%)**	**(58 567)**	**82.2%**	**(9 440)**	**113.3%**	**(135.7%)**
Suppliers and employees	(79 893)	(71 129)	(23 177)	29.0%	(18 506)	23.2%	(20 106)	28.3%	3 423	(4.8%)	(58 366)	82.1%	(9 433)	114.9%	(136.3%)
Finance charges	(175)	(137)	(46)	26.4%	(54)	30.6%	(53)	38.6%	(48)	35.1%	(201)	146.6%	(7)	45.6%	558.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 525**	**22 884**	**9 291**	**39.5%**	**26 242**	**111.6%**	**12 375**	**54.1%**	**12 455**	**54.4%**	**60 363**	**263.8%**	**6 746**	**108.0%**	**84.6%**
Cash Flow from Investing Activities															
Receipts	**13 164**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 851)**	**(22 501)**	**(7 745)**	**30.0%**	**(13 263)**	**51.3%**	**(2 126)**	**9.4%**	**(6 780)**	**30.1%**	**(29 914)**	**132.9%**	**(6 496)**	**73.7%**	**4.4%**
Capital assets	(25 851)	(22 501)	(7 745)	30.0%	(13 263)	51.3%	(2 126)	9.4%	(6 780)	30.1%	(29 914)	132.9%	(6 496)	73.7%	4.4%
Net Cash from/(used) Investing Activities	**(12 687)**	**(22 501)**	**(7 745)**	**61.1%**	**(13 263)**	**104.5%**	**(2 126)**	**9.4%**	**(6 780)**	**30.1%**	**(29 914)**	**132.9%**	**(6 496)**	**73.7%**	**4.4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 838**	**383**	**1 545**	**14.3%**	**12 980**	**119.8%**	**10 249**	**2 674.9%**	**5 676**	**1 481.3%**	**30 449**	**7 947.1%**	**250**	**26.3%**	**2 170.3%**
Cash/cash equivalents at the year begin:	31 162	47 063	562	1.8%	2 107	6.8%	15 087	32.1%	25 336	53.8%	562	1.2%	948	11.0%	2 572.9%
Cash/cash equivalents at the year end:	**42 000**	**47 446**	**2 107**	**5.0%**	**15 087**	**35.9%**	**25 336**	**53.4%**	**31 011**	**65.4%**	**31 011**	**65.4%**	**1 198**	**3.8%**	**2 488.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 151	10.8%	278	2.6%	221	2.1%	9 008	84.5%	10 658	93.6%	-	-	3 209	30.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10	3.4%	21	7.2%	16	5.2%	250	84.1%	298	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	5.5%	22	5.2%	20	4.7%	365	84.7%	430	3.8%	-	-	-	-
Total By Income Source	**1 185**	**10.4%**	**322**	**2.8%**	**256**	**2.3%**	**9 623**	**84.5%**	**11 386**	**100.0%**	**-**	**-**	**3 209**	**28.0%**
Debtors Age Analysis By Customer Group														
Organs of State	183	12.5%	76	5.2%	68	4.6%	1 134	77.6%	1 462	12.8%	-	-	-	-
Commercial	309	14.0%	11	.5%	11	.5%	1 881	85.0%	2 212	19.4%	-	-	-	-
Households	498	11.0%	155	3.4%	121	2.7%	3 761	82.9%	4 535	39.8%	-	-	3 209	70.0%
Other	194	6.1%	80	2.5%	57	1.8%	2 846	89.6%	3 178	27.9%	-	-	-	-
Total By Customer Group	**1 185**	**10.4%**	**322**	**2.8%**	**256**	**2.3%**	**9 623**	**84.5%**	**11 386**	**100.0%**	**-**	**-**	**3 209**	**28.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr ES Sithole	033 212 2155
Financial Manager	Mr S Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**579 001**	**639 943**	**221 968**	**38.3%**	**189 409**	**32.7%**	**156 462**	**24.4%**	**44 996**	**7.0%**	**612 836**	**95.8%**	**32 905**	**96.5%**	**36.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	145 048	145 048	30 175	20.8%	30 484	21.0%	26 193	18.1%	27 409	18.9%	114 261	78.8%	14 264	95.6%	92.2%
Service charges - sanitation revenue	7 983	7 983	3 282	41.1%	3 100	38.8%	3 919	49.1%	1 632	20.4%	11 933	149.5%	(143)	96.3%	(1 240.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	42	-	34	-	61	-	65	-	202	-	63	77.5%	2.5%
Interest earned - external investments	9 360	9 360	2 607	27.9%	2 554	27.3%	2 470	26.4%	2 247	24.0%	9 878	105.5%	5 492	126.7%	(59.1%)
Interest earned - outstanding debtors	2 872	2 872	5 714	198.9%	3 390	118.0%	3 838	133.6%	5 340	185.9%	18 281	636.5%	4 039	318.0%	32.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	405 737	435 237	168 317	41.5%	130 095	32.1%	102 039	23.4%	1 344	.3%	401 795	92.3%	8 253	97.2%	(83.7%)
Other own revenue	8 000	39 442	11 832	147.9%	19 752	246.9%	17 943	45.5%	6 960	17.6%	56 486	143.2%	937	20.4%	642.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**576 918**	**602 170**	**125 051**	**21.7%**	**150 708**	**26.1%**	**139 472**	**23.2%**	**180 990**	**30.1%**	**596 220**	**99.0%**	**301 922**	**95.5%**	**(40.1%)**
Employee related costs	218 052	208 052	41 227	18.9%	50 040	22.9%	41 145	19.8%	44 667	21.5%	177 079	85.1%	27 695	98.8%	61.3%
Remuneration of councillors	12 327	12 327	2 558	20.8%	2 599	21.1%	3 022	24.5%	2 794	22.7%	10 974	89.0%	3 385	100.9%	(17.5%)
Debt impairment	37 926	37 926	776	2.0%	771	2.0%	309	.8%	203	.5%	2 058	5.4%	144 388	114.3%	(99.9%)
Depreciation and asset impairment	30 000	30 000	20 463	68.2%	20 660	68.9%	17 496	58.3%	-	-	58 620	195.4%	53 648	98.1%	(100.0%)
Finance charges	13 284	5 784	378	2.8%	745	5.6%	568	9.8%	3 493	60.4%	5 184	89.6%	1	70.5%	565 173.0%
Bulk purchases	95 593	95 593	23 037	24.1%	25 266	26.4%	27 338	28.6%	29 460	30.8%	105 101	109.9%	19 240	99.0%	53.1%
Other Materials	1 500	1 500	-	-	210	14.0%	-	-	438	29.2%	648	43.2%	-	51.9%	(100.0%)
Contracted services	90 204	95 004	15 222	16.9%	28 817	31.9%	20 985	22.1%	16 194	17.0%	81 218	85.5%	16 691	89.9%	(3.0%)
Transfers and grants	3 000	3 000	-	-	-	-	-	-	3 000	100.0%	3 000	100.0%	514	50.1%	484.0%
Other expenditure	75 033	112 984	21 390	28.5%	21 598	28.8%	28 609	25.3%	80 742	71.5%	152 339	134.8%	36 361	80.5%	122.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 082**	**37 773**	**96 917**		**38 701**		**16 990**		**(135 993)**		**16 615**		**(269 017)**		
Transfers recognised - capital	186 132	186 132	-	-	44 710	24.0%	-	-	18 670	10.0%	63 380	34.1%	-	88.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**188 214**	**223 905**	**96 917**		**83 412**		**16 990**		**(117 323)**		**79 996**		**(269 017)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**188 214**	**223 905**	**96 917**		**83 412**		**16 990**		**(117 323)**		**79 996**		**(269 017)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**188 214**	**223 905**	**96 917**		**83 412**		**16 990**		**(117 323)**		**79 996**		**(269 017)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**188 214**	**223 905**	**96 917**		**83 412**		**16 990**		**(117 323)**		**79 996**		**(269 017)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**260 496**	**277 045**	**175 124**	**67.2%**	**48 782**	**18.7%**	**29 195**	**10.5%**	**186 997**	**67.5%**	**440 097**	**158.9%**	**61 951**	**123.7%**	**201.8%**
National Government	186 132	186 132	174 886	94.0%	48 782	26.2%	26 615	14.3%	170 135	91.4%	420 417	225.9%	58 939	270.2%	188.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 939	30.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	50.8%	-
Transfers recognised - capital	**186 132**	**186 132**	**174 886**	**94.0%**	**48 782**	**26.2%**	**26 615**	**14.3%**	**170 135**	**91.4%**	**420 417**	**225.9%**	**61 878**	**214.3%**	**175.0%**
Borrowing	58 764	58 764	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 600	32 149	238	1.5%	-	-	2 580	8.0%	16 862	52.4%	19 680	61.2%	73	67.9%	23 092.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**260 496**	**277 045**	**175 124**	**67.2%**	**48 782**	**18.7%**	**29 195**	**10.5%**	**186 997**	**67.5%**	**440 097**	**158.9%**	**61 951**	**123.7%**	**201.8%**
Governance and Administration	**400**	**800**	**238**	**59.5%**	**-**	**-**	**-**	**-**	**584**	**73.0%**	**822**	**102.7%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	400	-	238	59.5%	-	-	-	-	584	-	822	-	-	-	(100.0%)
Corporate Services	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**252 896**	**276 245**	**174 886**	**69.2%**	**48 782**	**19.3%**	**29 195**	**10.6%**	**186 413**	**67.5%**	**439 276**	**159.0%**	**61 951**	**125.8%**	**200.9%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	252 896	276 245	174 886	69.2%	48 782	19.3%	29 195	10.6%	186 413	67.5%	439 276	159.0%	61 951	117.7%	200.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**7 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**716 351**	**777 043**	**394 908**	**55.1%**	**286 737**	**40.0%**	**202 102**	**26.0%**	**69 137**	**8.9%**	**952 883**	**122.6%**	**82 955**	**134.4%**	**(16.7%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**107 122**	**107 122**	**23 289**	**21.7%**	**24 722**	**23.1%**	**23 852**	**22.3%**	**24 929**	**23.3%**	**96 792**	**90.4%**	**23 862**	**146.5%**	**4.5%**
Other revenue	8 000	39 192	54 662	683.3%	206 935	2 586.7%	35 061	89.5%	40 000	102.1%	336 658	859.0%	56 843	-	(29.6%)
Government - operating	405 737	435 237	188 438	46.4%	52 519	12.9%	112 203	25.8%	1 080	.2%	354 239	81.4%	270	96.6%	299.8%
Government - capital	186 132	186 132	126 072	67.7%	-	-	28 387	15.3%	-	-	154 459	83.0%	-	101.0%	-
Interest	9 360	9 360	2 446	26.1%	2 561	27.4%	2 600	27.8%	3 128	33.4%	10 736	114.7%	1 980	168.1%	58.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(498 022)**	**(498 023)**	**(424 517)**	**85.2%**	**(370 388)**	**74.4%**	**(149 711)**	**30.1%**	**(186 709)**	**37.5%**	**(1 131 326)**	**227.2%**	**(170 193)**	**150.4%**	**9.7%**
Suppliers and employees	(492 709)	(489 239)	(424 499)	86.2%	(370 355)	75.2%	(148 937)	30.4%	(182 810)	37.4%	(1 126 600)	230.3%	(170 167)	151.2%	7.4%
Finance charges	(5 314)	(5 784)	(19)	.4%	(33)	.6%	(774)	13.4%	(3 900)	67.4%	(4 726)	81.7%	(26)	3.9%	14 704.8%
Transfers and grants	-	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**218 329**	**279 020**	**(29 610)**	**(13.6%)**	**(83 651)**	**(38.3%)**	**52 391**	**18.8%**	**(117 573)**	**(42.1%)**	**(178 443)**	**(64.0%)**	**(87 238)**	**63.7%**	**34.8%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**470**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	470	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(260 496)**	**(277 045)**	**(73 955)**	**28.4%**	**(80 050)**	**30.7%**	**(10 208)**	**3.7%**	**(75 432)**	**27.2%**	**(239 645)**	**86.5%**	**(52 145)**	**67.8%**	**44.7%**
Capital assets	(260 496)	(277 045)	(73 955)	28.4%	(80 050)	30.7%	(10 208)	3.7%	(75 432)	27.2%	(239 645)	86.5%	(52 145)	67.8%	44.7%
Net Cash from/(used) Investing Activities	**(260 496)**	**(277 045)**	**(73 955)**	**28.4%**	**(80 050)**	**30.7%**	**(10 208)**	**3.7%**	**(75 432)**	**27.2%**	**(239 645)**	**86.5%**	**(51 675)**	**67.6%**	**46.0%**
Cash Flow from Financing Activities															
Receipts	**58 764**	**58 764**	**47 095**	**80.1%**	**55 549**	**94.5%**	**38 400**	**65.3%**	**39 734**	**67.6%**	**180 778**	**307.6%**	**43 161**	**98.5%**	**(7.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 764	58 764	47 095	80.1%	55 549	94.5%	38 400	65.3%	39 734	67.6%	180 778	307.6%	43 161	98.8%	(7.9%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 566)**	**(20 566)**	**(1 762)**	**8.6%**	**-**	**-**	**(1 726)**	**8.4%**	**(2 252)**	**11.0%**	**(5 740)**	**27.9%**	**-**	**23.7%**	**(100.0%)**
Repayment of borrowing	(20 566)	(20 566)	(1 762)	8.6%	-	-	(1 726)	8.4%	(2 252)	11.0%	(5 740)	27.9%	-	23.7%	(100.0%)
Net Cash from/(used) Financing Activities	**38 198**	**38 198**	**45 333**	**118.7%**	**55 549**	**145.4%**	**36 674**	**96.0%**	**37 482**	**98.1%**	**175 038**	**458.2%**	**43 161**	**109.4%**	**(13.2%)**
Net Increase/(Decrease) in cash held	**(3 969)**	**40 173**	**(58 232)**	**1 467.0%**	**(108 152)**	**2 724.7%**	**78 857**	**196.3%**	**(155 523)**	**(387.1%)**	**(243 049)**	**(605.0%)**	**(95 752)**	**34.8%**	**62.4%**
Cash/cash equivalents at the year begin:	152 436	162 494	215 158	141.1%	156 927	102.9%	48 775	30.0%	127 632	78.5%	215 158	132.4%	274 371	101.9%	(53.5%)
Cash/cash equivalents at the year end:	**148 467**	**202 667**	**156 927**	**105.7%**	**48 775**	**32.9%**	**127 632**	**63.0%**	**(27 891)**	**(13.8%)**	**(27 891)**	**(13.8%)**	**178 619**	**143.0%**	**(115.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 577	5.8%	9 113	2.3%	7 252	1.9%	350 627	90.0%	389 570	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**22 577**	**5.8%**	**9 113**	**2.3%**	**7 252**	**1.9%**	**350 627**	**90.0%**	**389 570**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 714	29.4%	341	5.8%	181	3.1%	3 600	61.7%	5 836	1.5%	-	-	-	-
Commercial	1 685	13.0%	299	2.3%	335	2.6%	10 684	82.2%	13 003	3.3%	-	-	-	-
Households	13 515	4.9%	6 013	2.2%	5 801	2.1%	248 629	90.8%	273 957	70.3%	-	-	-	-
Other	5 664	5.9%	2 460	2.5%	936	1.0%	87 713	90.6%	96 773	24.8%	-	-	-	-
Total By Customer Group	**22 577**	**5.8%**	**9 113**	**2.3%**	**7 252**	**1.9%**	**350 627**	**90.0%**	**389 570**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	578	100.0%	-	-	-	-	-	-	578	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	72	100.0%	-	-	-	-	-	-	72	.1%
Other	101 025	95.0%	1 196	1.1%	1 388	1.3%	2 749	2.6%	106 358	99.4%
Total	**101 675**	**95.0%**	**1 196**	**1.1%**	**1 388**	**1.3%**	**2 749**	**2.6%**	**107 008**	**100.0%**

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**634 257**	**605 783**	**156 728**	**24.7%**	**163 769**	**25.8%**	**159 991**	**26.4%**	**109 379**	**18.1%**	**589 867**	**97.4%**	**92 074**	**95.0%**	**18.8%**
Property rates	139 734	131 911	38 719	27.7%	37 603	26.9%	50 239	38.1%	23 158	17.6%	149 719	113.5%	17 412	97.8%	33.0%
Property rates - penalties and collection charges	11 681	5 569	1 058	9.1%	1 396	12.0%	2 002	36.0%	2 844	51.1%	7 301	131.1%	321	50.9%	786.5%
Service charges - electricity revenue	279 486	283 810	50 058	17.9%	63 294	22.6%	63 461	22.4%	74 307	26.2%	251 122	88.5%	60 943	98.9%	21.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 861	11 542	3 579	18.0%	5 413	27.3%	6 390	55.4%	538	4.7%	15 920	137.9%	3 655	86.0%	(85.3%)
Service charges - other	373	439	92	24.7%	93	25.0%	94	21.4%	123	27.9%	402	91.6%	78	111.9%	56.4%
Rental of facilities and equipment	627	495	119	18.9%	138	21.9%	145	29.3%	115	23.1%	516	104.2%	110	81.3%	3.8%
Interest earned - external investments	5 000	9 000	1 822	36.4%	1 919	38.4%	2 562	28.5%	4 101	45.6%	10 404	115.6%	4 033	120.5%	1.7%
Interest earned - outstanding debtors	2 016	2 516	382	19.0%	479	23.8%	576	22.9%	384	15.3%	1 821	72.4%	196	128.9%	95.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 518	10 018	1 395	14.7%	6 340	66.6%	318	3.2%	936	9.3%	8 988	89.7%	1 237	55.9%	(24.3%)
Licences and permits	6 587	6 559	1 174	17.8%	1 231	18.7%	752	11.5%	2 258	34.4%	5 414	82.5%	1 657	101.4%	36.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	136 790	134 013	56 738	41.5%	43 253	31.6%	31 370	23.4%	(2 000)	(1.5%)	129 361	96.5%	-	97.2%	(100.0%)
Other own revenue	17 409	9 911	1 557	8.9%	2 338	13.4%	2 081	21.0%	2 448	24.7%	8 425	85.0%	2 117	52.6%	15.6%
Gains on disposal of PPE	5 175	-	34	.7%	272	5.3%	-	-	169	-	475	-	315	54.2%	(46.5%)
Operating Expenditure	**692 262**	**655 583**	**94 036**	**13.6%**	**186 333**	**26.9%**	**100 769**	**15.4%**	**130 202**	**19.9%**	**511 339**	**78.0%**	**95 723**	**72.7%**	**36.0%**
Employee related costs	196 205	204 266	41 707	21.3%	39 904	20.3%	49 648	24.3%	45 556	22.3%	176 815	86.6%	40 866	89.9%	11.5%
Remuneration of councillors	15 911	16 483	3 864	24.3%	3 866	24.3%	4 468	27.1%	3 901	23.7%	16 100	97.7%	4 481	98.6%	(13.0%)
Debt impairment	19 995	22 995	-	-	20 076	100.4%	-	-	-	-	20 076	87.3%	-	45.5%	-
Depreciation and asset impairment	72 447	61 943	-	-	27 036	37.3%	4 503	7.3%	-	-	31 538	50.9%	(45 343)	(26.0%)	(100.0%)
Finance charges	419	419	-	-	70	16.7%	70	16.8%	102	24.3%	242	57.9%	35	61.7%	187.4%
Bulk purchases	183 766	187 418	21 738	11.8%	51 022	27.8%	12 784	6.8%	37 560	20.0%	123 104	65.7%	53 892	97.5%	(30.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 000	3 000	650	21.7%	1 978	65.9%	372	12.4%	980	32.7%	3 980	132.7%	503	87.1%	94.9%
Transfers and grants	19 228	1 369	8 457	44.0%	4 700	24.4%	5 157	376.7%	1 000	73.1%	19 315	1 411.0%	4 956	42.9%	(79.8%)
Other expenditure	181 291	157 690	17 620	9.7%	37 680	20.8%	23 766	15.1%	41 104	26.1%	120 170	76.2%	36 333	72.3%	13.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(58 005)**	**(49 800)**	**62 692**		**(22 564)**		**59 222**		**(20 822)**		**78 528**		**(3 649)**		
Transfers recognised - capital	107 647	108 207	-	-	-	-	9 829	9.1%	-	-	9 829	9.1%	27	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 642**	**58 407**	**62 692**		**(22 564)**		**69 051**		**(20 822)**		**88 357**		**(3 622)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 642**	**58 407**	**62 692**		**(22 564)**		**69 051**		**(20 822)**		**88 357**		**(3 622)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 642**	**58 407**	**62 692**		**(22 564)**		**69 051**		**(20 822)**		**88 357**		**(3 622)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 642**	**58 407**	**62 692**		**(22 564)**		**69 051**		**(20 822)**		**88 357**		**(3 622)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**168 275**	**197 368**	**10 384**	**6.2%**	**17 910**	**10.6%**	**25 962**	**13.2%**	**105 379**	**53.4%**	**159 635**	**80.9%**	**144 000**	**117.4%**	**(26.8%)**
National Government	107 647	108 207	7 463	6.9%	15 410	14.3%	19 756	18.3%	54 594	50.5%	97 224	89.8%	106 284	129.8%	(48.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 647**	**108 207**	**7 463**	**6.9%**	**15 410**	**14.3%**	**19 756**	**18.3%**	**54 594**	**50.5%**	**97 224**	**89.8%**	**106 284**	**131.1%**	**(48.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 628	89 161	2 921	4.8%	2 500	4.1%	6 205	7.0%	44 400	49.8%	56 026	62.8%	37 716	92.5%	17.7%
Public contributions and donations	-	-	-	-	-	-	-	-	6 385	-	6 385	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**168 275**	**197 368**	**10 384**	**6.2%**	**17 910**	**10.6%**	**25 962**	**13.2%**	**105 379**	**53.4%**	**159 635**	**80.9%**	**144 000**	**117.4%**	**(26.8%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 126**	**93.2%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	2 030	106.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 096	70.3%	(100.0%)
Community and Public Safety	**37 700**	**45 400**	**205**	**.5%**	**1 372**	**3.6%**	**1 642**	**3.6%**	**20 729**	**45.7%**	**23 949**	**52.8%**	**1 128**	**153.1%**	**1 737.0%**
Community & Social Services	10 200	10 760	205	2.0%	816	8.0%	1 389	12.9%	19 442	180.7%	21 853	203.1%	1 128	153.1%	1 623.0%
Sport And Recreation	12 900	20 039	-	-	-	-	145	.7%	-	-	145	.7%	-	-	-
Public Safety	12 600	12 600	-	-	556	4.4%	-	-	939	7.5%	1 495	11.9%	-	-	(100.0%)
Housing	2 000	2 000	-	-	-	-	108	5.4%	348	17.4%	456	22.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**110 575**	**131 937**	**9 400**	**8.5%**	**15 873**	**14.4%**	**22 524**	**17.1%**	**71 823**	**54.4%**	**119 621**	**90.7%**	**127 841**	**121.4%**	**(43.8%)**
Planning and Development	7 500	7 500	-	-	636	8.5%	289	3.8%	1 707	22.8%	2 632	35.1%	-	-	(100.0%)
Road Transport	103 075	124 437	9 400	9.1%	15 237	14.8%	22 236	17.9%	70 116	56.3%	116 989	94.0%	127 841	121.4%	(45.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 000**	**18 171**	**779**	**3.9%**	**665**	**3.3%**	**1 795**	**9.9%**	**12 826**	**70.6%**	**16 065**	**88.4%**	**11 905**	**84.4%**	**7.7%**
Electricity	20 000	18 171	779	3.9%	665	3.3%	1 795	9.9%	12 826	70.6%	16 065	88.4%	11 905	84.4%	7.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**1 860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**712 160**	**701 773**	**270 406**	**38.0%**	**159 189**	**22.4%**	**166 793**	**23.8%**	**104 728**	**14.9%**	**701 116**	**99.9%**	**97 976**	**88.1%**	**6.9%**
Property rates, penalties and collection charges	143 844	138 641	41 632	28.9%	44 118	30.7%	25 132	18.1%	26 243	18.9%	137 127	98.9%	28 142	75.6%	(6.7%)
Service charges	**285 030**	**292 112**	**81 942**	**28.7%**	**71 740**	**25.2%**	**64 000**	**21.9%**	**75 455**	**25.8%**	**293 137**	**100.4%**	**62 255**	**87.3%**	**21.2%**
Other revenue	33 849	17 939	142 275	420.3%	42 146	124.5%	76 741	427.8%	1 429	8.0%	262 592	1 463.8%	4 390	413.1%	(67.4%)
Government - operating	136 790	134 013	1 805	1.3%	(122)	(.1%)	-	-	(28)	-	1 655	1.2%	-	31.1%	(100.0%)
Government - capital	107 647	110 067	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Interest	5 000	9 000	2 751	55.0%	1 306	26.1%	920	10.2%	1 628	18.1%	6 605	73.4%	3 189	120.7%	(49.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(600 029)**	**(590 092)**	**(224 534)**	**37.4%**	**(156 488)**	**26.1%**	**(157 002)**	**26.6%**	**(201 498)**	**34.1%**	**(739 522)**	**125.3%**	**(134 139)**	**77.5%**	**50.2%**
Suppliers and employees	(580 382)	(568 561)	(218 602)	37.7%	(154 913)	26.7%	(154 935)	27.3%	(199 471)	35.1%	(727 920)	128.0%	(131 756)	80.5%	51.4%
Finance charges	(419)	(419)	(108)	25.7%	(106)	25.3%	(103)	24.7%	(102)	24.3%	(419)	100.0%	-	46.9%	(100.0%)
Transfers and grants	(19 228)	(21 113)	(5 824)	30.3%	(1 469)	7.6%	(1 964)	9.3%	(1 925)	9.1%	(11 182)	53.0%	(2 383)	18.7%	(19.2%)
Net Cash from/(used) Operating Activities	**112 131**	**111 680**	**45 872**	**40.9%**	**2 700**	**2.4%**	**9 792**	**8.8%**	**(96 770)**	**(86.6%)**	**(38 405)**	**(34.4%)**	**(36 163)**	**135.2%**	**167.6%**
Cash Flow from Investing Activities															
Receipts	**2**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(152)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(152)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(168 275)**	**(197 398)**	**(10 384)**	**6.2%**	**(17 910)**	**10.6%**	**(10 859)**	**5.5%**	**(24 890)**	**12.6%**	**(64 043)**	**32.4%**	**(21 042)**	**34.7%**	**18.3%**
Capital assets	(168 275)	(197 398)	(10 384)	6.2%	(17 910)	10.6%	(10 859)	5.5%	(24 890)	12.6%	(64 043)	32.4%	(21 042)	34.7%	18.3%
Net Cash from/(used) Investing Activities	**(168 273)**	**(197 396)**	**(10 384)**	**6.2%**	**(17 910)**	**10.6%**	**(10 859)**	**5.5%**	**(24 890)**	**12.6%**	**(64 043)**	**32.4%**	**(21 193)**	**34.8%**	**17.4%**
Cash Flow from Financing Activities															
Receipts	**885**	**885**	**169**	**19.1%**	**81**	**9.1%**	**180**	**20.4%**	**314**	**35.5%**	**745**	**84.1%**	**188**	**19 442.7%**	**67.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	885	885	169	19.1%	81	9.1%	180	20.4%	314	35.5%	745	84.1%	188	19 442.7%	67.4%
Payments	**(273)**	**(273)**	**(67)**	**24.7%**	**(67)**	**24.5%**	**(70)**	**25.5%**	**(71)**	**26.1%**	**(275)**	**100.7%**	**(173)**	**223.6%**	**(58.8%)**
Repayment of borrowing	(273)	(273)	(67)	24.7%	(67)	24.5%	(70)	25.5%	(71)	26.1%	(275)	100.7%	(173)	223.6%	(58.8%)
Net Cash from/(used) Financing Activities	**612**	**612**	**102**	**16.6%**	**14**	**2.2%**	**111**	**18.1%**	**243**	**39.7%**	**469**	**76.7%**	**15**	**25 684.8%**	**1 546.4%**
Net Increase/(Decrease) in cash held	**(55 530)**	**(85 104)**	**35 590**	**(64.1%)**	**(15 196)**	**27.4%**	**(956)**	**1.1%**	**(121 417)**	**142.7%**	**(101 979)**	**119.8%**	**(57 342)**	**(1 008.0%)**	**111.7%**
Cash/cash equivalents at the year begin:	145 020	190 694	190 694	131.5%	226 284	156.0%	211 088	110.7%	210 132	110.2%	190 694	100.0%	445 767	78.2%	(52.9%)
Cash/cash equivalents at the year end:	**89 490**	**105 591**	**226 284**	**252.9%**	**211 088**	**235.9%**	**210 132**	**199.0%**	**88 715**	**84.0%**	**88 715**	**84.0%**	**388 425**	**421.9%**	**(77.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	25 172	69.6%	2 561	7.1%	497	1.4%	7 956	22.0%	36 186	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146	.1%	4 142	3.1%	2 376	1.8%	127 843	95.0%	134 506	74.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15	.1%	609	3.8%	412	2.6%	14 946	93.5%	15 984	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 869)	217.9%	200	(3.4%)	231	(3.9%)	6 533	(110.6%)	(5 905)	(3.3%)	-	-	-	-
Total By Income Source	**12 464**	**6.9%**	**7 513**	**4.2%**	**3 516**	**1.9%**	**157 277**	**87.0%**	**180 770**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 680	12.9%	836	1.9%	668	1.5%	36 929	83.7%	44 112	24.4%	-	-	-	-
Commercial	12 441	45.9%	2 338	8.6%	510	1.9%	11 804	43.6%	27 093	15.0%	-	-	-	-
Households	(5 465)	(5.8%)	3 815	4.0%	1 950	2.1%	93 975	99.7%	94 275	52.2%	-	-	-	-
Other	(192)	(1.3%)	524	3.4%	388	2.5%	14 569	95.3%	15 289	8.5%	-	-	-	-
Total By Customer Group	**12 464**	**6.9%**	**7 513**	**4.2%**	**3 516**	**1.9%**	**157 277**	**87.0%**	**180 770**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25 789	100.0%	-	-	-	-	-	-	25 789	58.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 243	100.0%	-	-	-	-	-	-	2 243	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 803	100.0%	-	-	-	-	-	-	2 803	6.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 345	87.2%	939	7.2%	281	2.2%	449	3.5%	13 014	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**42 179**	**96.2%**	**939**	**2.1%**	**281**	**.6%**	**449**	**1.0%**	**43 848**	**100.0%**

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	Mr Mzi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**90 508**	**96 836**	**37 199**	**41.1%**	**25 484**	**28.2%**	**26 819**	**27.7%**	**(931)**	**(1.0%)**	**88 572**	**91.5%**	**2 669**	**101.9%**	**(134.9%)**
Property rates	3 220	3 220	2 646	82.2%	1 303	40.4%	1 176	36.5%	213	6.6%	5 337	165.7%	213	99.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	180	180	29	15.9%	29	15.9%	43	23.9%	57	31.9%	158	87.7%	-	70.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	127	254	30	24.0%	28	22.3%	40	15.7%	32	12.4%	130	51.2%	32	112.5%	(2.0%)
Interest earned - external investments	5 000	11 200	1 736	34.7%	2 250	45.0%	-	-	(1 037)	(9.3%)	2 948	26.3%	2 058	141.6%	(150.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 911	81 911	32 677	39.9%	21 873	26.7%	25 421	31.0%	(78)	(.1%)	79 894	97.5%	94	98.9%	(182.4%)
Other own revenue	70	70	30	43.5%	2	2.5%	140	198.8%	(117)	(167.2%)	54	77.4%	6	114.2%	(2 001.8%)
Gains on disposal of PPE	-	-	50	-	-	-	-	-	-	-	50	-	266	-	(100.0%)
Operating Expenditure	**60 287**	**63 033**	**7 771**	**12.9%**	**9 055**	**15.0%**	**11 971**	**19.0%**	**11 408**	**18.1%**	**40 205**	**63.8%**	**9 795**	**77.6%**	**16.5%**
Employee related costs	12 421	11 911	2 466	19.9%	2 778	22.4%	2 748	23.1%	2 524	21.2%	10 516	88.3%	2 446	82.4%	3.2%
Remuneration of councillors	6 002	6 997	1 466	24.4%	1 640	27.3%	1 163	16.6%	1 221	17.4%	5 490	78.5%	1 837	98.7%	(33.5%)
Debt impairment	700	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	13 000	-	-	-	-	-	-	-	-	-	-	1 315	90.8%	(100.0%)
Finance charges	180	360	50	27.8%	11	6.3%	21	5.8%	141	39.2%	223	62.0%	-	110.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 246	9 703	1 433	17.4%	1 701	20.6%	820	8.4%	3 324	34.3%	7 277	75.0%	404	45.5%	723.5%
Transfers and grants	1 000	2 000	150	15.0%	106	10.6%	160	8.0%	242	12.1%	658	32.9%	280	71.5%	(13.7%)
Other expenditure	18 738	17 662	2 206	11.8%	2 819	15.0%	7 060	40.0%	3 956	22.4%	16 041	90.8%	3 514	77.2%	12.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 221**	**33 803**	**29 428**		**16 430**		**14 848**		**(12 339)**		**48 367**		**(7 125)**		
Transfers recognised - capital	30 051	60 102	-	-	-	-	17 997	29.9%	10 111	16.8%	28 108	46.8%	3 558	68.5%	184.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 272**	**93 905**	**29 428**		**16 430**		**32 845**		**(2 228)**		**76 475**		**(3 568)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**60 272**	**93 905**	**29 428**		**16 430**		**32 845**		**(2 228)**		**76 475**		**(3 568)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 272**	**93 905**	**29 428**		**16 430**		**32 845**		**(2 228)**		**76 475**		**(3 568)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 272**	**93 905**	**29 428**		**16 430**		**32 845**		**(2 228)**		**76 475**		**(3 568)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**60 201**	**60 877**	**-**	**-**	**1 404**	**2.3%**	**42 647**	**70.1%**	**13 553**	**22.3%**	**57 603**	**94.6%**	**7 161**	**52.0%**	**89.3%**
National Government	30 051	30 051	-	-	1 404	4.7%	17 997	59.9%	8 571	28.5%	27 972	93.1%	2 741	46.7%	212.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 051**	**30 051**	**-**	**-**	**1 404**	**4.7%**	**17 997**	**59.9%**	**8 571**	**28.5%**	**27 972**	**93.1%**	**2 741**	**46.7%**	**212.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 150	30 826	-	-	-	-	24 650	80.0%	4 982	16.2%	29 631	96.1%	4 420	59.4%	12.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 201**	**60 877**	**-**	**-**	**1 404**	**2.3%**	**42 647**	**70.1%**	**13 553**	**22.3%**	**57 603**	**94.6%**	**7 161**	**52.0%**	**89.3%**
Governance and Administration	**1 595**	**-**	**-**	**-**	**-**	**-**	**513**	**-**	**6**	**-**	**519**	**-**	**67**	**4.1%**	**(91.2%)**
Executive & Council	-	-	-	-	-	-	480	-	-	-	480	-	-	-	-
Budget & Treasury Office	430	-	-	-	-	-	33	-	-	-	33	-	11	55.3%	(100.0%)
Corporate Services	1 165	-	-	-	-	-	-	-	6	-	6	-	56	.7%	(89.5%)
Community and Public Safety	**11 572**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 572	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 034**	**60 877**	**-**	**-**	**1 404**	**3.6%**	**42 134**	**69.2%**	**13 547**	**22.3%**	**57 084**	**93.8%**	**7 093**	**61.7%**	**91.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 034	60 877	-	-	1 404	3.6%	42 134	69.2%	13 547	22.3%	57 084	93.8%	7 093	61.7%	91.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**119 497**	**119 497**	**69 799**	**58.4%**	**28 375**	**23.7%**	**38 362**	**32.1%**	**9 013**	**7.5%**	**145 549**	**121.8%**	**7 122**	**123.3%**	**26.5%**
Property rates, penalties and collection charges	2 320	2 320	73	3.2%	1	.1%	2	.1%	2	.1%	79	3.4%	213	128.3%	(99.1%)
Service charges	**8**	**8**	**17**	**217.2%**	**2**	**21.6%**	**1**	**12.4%**	**3**	**32.1%**	**23**	**283.3%**	**33**	**-**	**(92.2%)**
Other revenue	197	197	13 135	6 667.5%	625	317.5%	220	111.9%	28	14.3%	14 009	7 111.1%	304	-	(90.8%)
Government - operating	81 921	81 921	32 147	39.2%	22 828	27.9%	24 466	29.9%	452	.6%	79 894	97.5%	94	98.9%	379.6%
Government - capital	30 051	30 051	23 059	76.7%	2 668	8.9%	13 673	45.5%	9 196	30.6%	48 596	161.7%	4 420	69.8%	108.1%
Interest	5 000	5 000	1 366	27.3%	2 250	45.0%	-	-	(668)	(13.4%)	2 948	59.0%	2 058	141.6%	(132.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(46 789)**	**(46 789)**	**(24 440)**	**52.2%**	**(24 457)**	**52.3%**	**(27 190)**	**58.1%**	**(36 395)**	**77.8%**	**(112 482)**	**240.4%**	**(22 041)**	**112.9%**	**65.1%**
Suppliers and employees	(45 609)	(45 609)	(24 233)	53.1%	(24 292)	53.3%	(26 906)	59.0%	(36 152)	79.3%	(111 584)	244.7%	(21 947)	113.9%	64.7%
Finance charges	(180)	(180)	(56)	31.1%	(2)	1.1%	(47)	25.9%	(135)	75.1%	(240)	133.2%	-	122.5%	(100.0%)
Transfers and grants	(1 000)	(1 000)	(150)	15.0%	(163)	16.3%	(237)	23.7%	(108)	10.8%	(658)	65.8%	(94)	52.9%	14.4%
Net Cash from/(used) Operating Activities	**72 708**	**72 708**	**45 359**	**62.4%**	**3 918**	**5.4%**	**11 173**	**15.4%**	**(27 383)**	**(37.7%)**	**33 067**	**45.5%**	**(14 919)**	**137.9%**	**83.5%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**48**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**48**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	48	-	-	-	-	-	-	-	48	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 201)**	**(60 201)**	**(7 059)**	**11.7%**	**(2 668)**	**4.4%**	**(13 673)**	**22.7%**	**(9 196)**	**15.3%**	**(32 596)**	**54.1%**	**(5 475)**	**77.9%**	**68.0%**
Capital assets	(60 201)	(60 201)	(7 059)	11.7%	(2 668)	4.4%	(13 673)	22.7%	(9 196)	15.3%	(32 596)	54.1%	(5 475)	77.9%	68.0%
Net Cash from/(used) Investing Activities	**(60 201)**	**(60 201)**	**(7 011)**	**11.6%**	**(2 668)**	**4.4%**	**(13 673)**	**22.7%**	**(9 196)**	**15.3%**	**(32 548)**	**54.1%**	**(5 475)**	**77.9%**	**68.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190)**	**(190)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(190)	(190)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(190)**	**(190)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 317**	**12 317**	**38 348**	**311.3%**	**1 250**	**10.1%**	**(2 500)**	**(20.3%)**	**(36 579)**	**(297.0%)**	**519**	**4.2%**	**(20 394)**	**389.6%**	**79.4%**
Cash/cash equivalents at the year begin:	132 055	132 055	140 591	106.5%	178 939	135.5%	180 188	136.4%	177 688	134.6%	140 591	106.5%	155 106	83.2%	14.6%
Cash/cash equivalents at the year end:	**144 372**	**144 372**	**178 939**	**123.9%**	**180 188**	**124.8%**	**177 688**	**123.1%**	**141 109**	**97.7%**	**141 109**	**97.7%**	**134 712**	**102.0%**	**4.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71	1.2%	71	1.2%	71	1.2%	5 526	96.3%	5 739	84.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17	1.6%	16	1.5%	16	1.5%	1 041	95.4%	1 090	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**88**	**1.3%**	**87**	**1.3%**	**87**	**1.3%**	**6 567**	**96.2%**	**6 829**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31	.9%	31	.9%	31	.9%	3 374	97.3%	3 467	50.8%	-	-	-	-
Commercial	9	2.6%	9	2.6%	9	2.6%	308	92.2%	333	4.9%	-	-	-	-
Households	20	1.2%	19	1.2%	19	1.2%	1 526	96.4%	1 583	23.2%	-	-	-	-
Other	29	2.0%	29	2.0%	29	2.0%	1 359	94.0%	1 445	21.2%	-	-	-	-
Total By Customer Group	**88**	**1.3%**	**87**	**1.3%**	**87**	**1.3%**	**6 567**	**96.2%**	**6 829**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	595	96.4%	8	1.2%	-	-	15	2.4%	617	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**595**	**96.4%**	**8**	**1.2%**	**-**	**-**	**15**	**2.4%**	**617**	**100.0%**

Contact Details

Municipal Manager	Mr ME Ngonyama	034 261 1000
Financial Manager	Mr M Mbona	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**348 956**	**346 345**	**98 774**	**28.3%**	**87 226**	**25.0%**	**80 134**	**23.1%**	**76 099**	**22.0%**	**342 233**	**98.8%**	**69 223**	**99.4%**	**9.9%**
Property rates	57 798	57 798	14 857	25.7%	17 536	30.3%	14 847	25.7%	18 240	31.6%	65 480	113.3%	17 337	116.1%	5.2%
Property rates - penalties and collection charges	10 657	10 657	2 358	22.1%	2 475	23.2%	2 508	23.5%	2 717	25.5%	10 059	94.4%	1 929	91.9%	40.9%
Service charges - electricity revenue	196 549	196 549	54 414	27.7%	45 215	23.0%	43 884	22.3%	50 670	25.8%	194 184	98.8%	44 935	98.0%	12.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 806	7 117	1 573	27.1%	1 986	34.2%	1 712	24.1%	1 662	23.4%	6 933	97.4%	2 040	121.0%	(18.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	351	200	61	17.4%	38	11.0%	310	155.1%	50	25.0%	460	229.9%	50	254.4%	.7%
Interest earned - external investments	3 494	1 000	71	2.0%	71	2.0%	44	4.4%	107	10.7%	293	29.3%	33	16.1%	227.6%
Interest earned - outstanding debtors	2 027	1 007	81	4.0%	164	8.1%	250	24.8%	147	14.6%	641	63.7%	59	24.6%	150.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	87	87	21	23.8%	10	11.6%	15	17.6%	29	32.8%	75	85.7%	18	126.0%	58.9%
Licences and permits	6 257	6 257	1 097	17.5%	1 193	19.1%	1 486	23.7%	1 738	27.8%	5 514	88.1%	1 189	76.8%	46.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	58 152	57 895	23 670	40.7%	17 766	30.6%	14 069	24.3%	-	-	55 505	95.9%	-	88.8%	-
Other own revenue	7 778	7 778	571	7.3%	772	9.9%	1 008	13.0%	739	9.5%	3 090	39.7%	1 635	158.0%	(54.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**393 579**	**401 071**	**78 146**	**19.9%**	**83 019**	**21.1%**	**61 964**	**15.4%**	**96 285**	**24.0%**	**319 415**	**79.6%**	**77 463**	**83.6%**	**24.3%**
Employee related costs	79 739	79 739	20 340	25.5%	20 565	25.8%	20 820	26.1%	20 396	25.6%	82 122	103.0%	19 289	109.4%	5.7%
Remuneration of councillors	5 326	5 326	1 346	25.3%	1 346	25.3%	1 346	25.3%	1 635	30.7%	5 672	106.5%	1 557	91.1%	5.0%
Debt impairment	12 908	12 908	-	-	-	-	-	-	-	-	-	-	-	19.0%	-
Depreciation and asset impairment	44 436	44 436	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 392	6 392	1 707	26.7%	1 548	24.2%	1 833	28.7%	1 071	16.8%	6 159	96.3%	724	95.3%	48.0%
Bulk purchases	161 065	161 065	41 948	26.0%	36 770	22.8%	22 296	13.8%	48 580	30.2%	149 593	92.9%	32 262	89.7%	50.6%
Other Materials	14 137	11 581	998	7.1%	3 751	26.5%	1 589	13.7%	4 239	36.6%	10 577	91.3%	6 472	93.0%	(34.5%)
Contracted services	10 886	10 887	2 587	23.8%	2 884	26.5%	3 752	34.5%	4 117	37.8%	13 341	122.5%	2 681	91.8%	53.6%
Transfers and grants	8 537	8 537	-	-	-	-	-	-	-	-	-	-	-	28.5%	-
Other expenditure	50 152	60 199	9 222	18.4%	16 156	32.2%	10 328	17.2%	16 247	27.0%	51 952	86.3%	14 479	116.6%	12.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Surplus/(Deficit)	**(44 623)**	**(54 726)**	**20 628**		**4 207**		**18 170**		**(20 186)**		**22 818**		**(8 240)**		
Transfers recognised - capital	33 055	34 955	-	-	4 261	12.9%	4 008	11.5%	-	-	8 269	23.7%	-	36.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 568)**	**(19 771)**	**20 628**		**8 468**		**22 177**		**(20 186)**		**31 087**		**(8 240)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(11 568)**	**(19 771)**	**20 628**		**8 468**		**22 177**		**(20 186)**		**31 087**		**(8 240)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 568)**	**(19 771)**	**20 628**		**8 468**		**22 177**		**(20 186)**		**31 087**		**(8 240)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 568)**	**(19 771)**	**20 628**		**8 468**		**22 177**		**(20 186)**		**31 087**		**(8 240)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**34 935**	**46 610**	**5 776**	**16.5%**	**8 309**	**23.8%**	**5 719**	**12.3%**	**12 731**	**27.3%**	**32 534**	**69.8%**	**17 128**	**105.7%**	**(25.7%)**
National Government	33 055	34 955	5 720	17.3%	6 060	18.3%	5 320	15.2%	10 565	30.2%	27 665	79.1%	16 388	115.5%	(35.5%)
Provincial Government	-	-	-	-	-	-	-	-	2 108	-	2 108	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 055**	**34 955**	**5 720**	**17.3%**	**6 060**	**18.3%**	**5 320**	**15.2%**	**12 673**	**36.3%**	**29 773**	**85.2%**	**16 388**	**106.5%**	**(22.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	50.4%	-
Internally generated funds	1 880	11 655	56	3.0%	2 249	119.6%	399	3.4%	58	.5%	2 762	23.7%	740	114.1%	(92.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34 935**	**46 610**	**5 776**	**16.5%**	**8 309**	**23.8%**	**5 719**	**12.3%**	**12 731**	**27.3%**	**32 534**	**69.8%**	**17 128**	**105.7%**	**(25.7%)**
Governance and Administration	**1 590**	**1 690**	**56**	**3.5%**	**1 252**	**78.8%**	**4**	**.2%**	**139**	**8.2%**	**1 451**	**85.8%**	**77**	**40.4%**	**79.6%**
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 530	1 530	56	3.6%	1 225	80.0%	4	.3%	99	6.5%	1 383	90.4%	22	106.0%	347.8%
Corporate Services	30	130	-	-	28	91.7%	-	-	40	30.8%	68	51.9%	55	18.9%	(27.6%)
Community and Public Safety	**330**	**3 988**	**-**	**-**	**-**	**-**	**-**	**-**	**2 108**	**52.9%**	**2 108**	**52.9%**	**232**	**56.4%**	**809.0%**
Community & Social Services	330	3 988	-	-	-	-	-	-	2 108	52.9%	2 108	52.9%	232	54.2%	809.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 985**	**25 902**	**4 204**	**23.4%**	**3 045**	**16.9%**	**2 811**	**10.9%**	**7 075**	**27.3%**	**17 135**	**66.2%**	**16 819**	**193.0%**	**(57.9%)**
Planning and Development	-	-	-	-	997	-	132	-	-	-	1 129	-	8 024	-	(100.0%)
Road Transport	17 985	25 902	4 204	23.4%	2 048	11.4%	2 679	10.3%	7 075	27.3%	16 006	61.8%	8 795	121.2%	(19.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 030**	**15 030**	**1 517**	**10.1%**	**4 012**	**26.7%**	**2 903**	**19.3%**	**3 409**	**22.7%**	**11 841**	**78.8%**	**-**	**117.4%**	**(100.0%)**
Electricity	15 030	15 030	1 517	10.1%	4 012	26.7%	2 903	19.3%	3 409	22.7%	11 841	78.8%	-	117.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**361 593**	**366 547**	**140 251**	**38.8%**	**90 191**	**24.9%**	**104 923**	**28.6%**	**79 830**	**21.8%**	**415 195**	**113.3%**	**84 876**	**148.6%**	**(5.9%)**
Property rates, penalties and collection charges	56 133	60 924	21 994	39.2%	9 942	17.7%	11 023	18.1%	12 206	20.0%	55 166	90.5%	14 478	136.7%	(15.7%)
Service charges	**196 284**	**197 557**	**59 560**	**30.3%**	**51 580**	**26.3%**	**51 004**	**25.8%**	**57 920**	**29.3%**	**220 064**	**111.4%**	**46 265**	**150.9%**	**25.2%**
Other revenue	14 473	14 216	12 447	86.0%	7 253	50.1%	8 048	56.6%	9 550	67.2%	37 298	262.4%	24 116	793.5%	(60.4%)
Government - operating	58 153	57 795	26 200	45.1%	17 345	29.8%	13 850	24.0%	-	-	57 395	99.3%	-	89.4%	-
Government - capital	33 055	35 055	20 000	60.5%	4 000	12.1%	20 955	59.8%	-	-	44 955	128.2%	-	98.6%	-
Interest	3 494	1 000	50	1.4%	71	2.0%	44	4.4%	154	15.4%	318	31.8%	17	61.8%	819.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(327 698)**	**(335 189)**	**(135 828)**	**41.4%**	**(82 715)**	**25.2%**	**(70 611)**	**21.1%**	**(92 751)**	**27.7%**	**(381 905)**	**113.9%**	**(71 004)**	**117.4%**	**30.6%**
Suppliers and employees	(321 305)	(328 797)	(134 122)	41.7%	(81 168)	25.3%	(68 778)	20.9%	(91 139)	27.7%	(375 206)	114.1%	(69 604)	117.7%	30.9%
Finance charges	(6 393)	(6 392)	(1 707)	26.7%	(1 548)	24.2%	(1 833)	28.7%	(1 612)	25.2%	(6 699)	104.8%	(1 401)	105.0%	15.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 895**	**31 358**	**4 422**	**13.0%**	**7 475**	**22.1%**	**34 313**	**109.4%**	**(12 920)**	**(41.2%)**	**33 290**	**106.2%**	**13 872**	**(178.3%)**	**(193.1%)**
Cash Flow from Investing Activities															
Receipts	**584**	**585**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	584	585	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 644)**	**(29 644)**	**(6 485)**	**21.9%**	**(8 309)**	**28.0%**	**(5 719)**	**19.3%**	**(5 400)**	**18.2%**	**(25 912)**	**87.4%**	**(10 208)**	**125.8%**	**(47.1%)**
Capital assets	(29 644)	(29 644)	(6 485)	21.9%	(8 309)	28.0%	(5 719)	19.3%	(5 400)	18.2%	(25 912)	87.4%	(10 208)	125.8%	(47.1%)
Net Cash from/(used) Investing Activities	**(29 060)**	**(29 059)**	**(6 485)**	**22.3%**	**(8 309)**	**28.6%**	**(5 719)**	**19.7%**	**(5 400)**	**18.6%**	**(25 912)**	**89.2%**	**(10 208)**	**124.4%**	**(47.1%)**
Cash Flow from Financing Activities															
Receipts	**5**	**5**	**74**	**1 560.7%**	**96**	**2 028.0%**	**122**	**2 596.2%**	**231**	**4 899.6%**	**522**	**11 084.4%**	**75**	**104.3%**	**206.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	5	5	74	1 560.7%	96	2 028.0%	122	2 596.2%	231	4 899.6%	522	11 084.4%	75	-	206.3%
Payments	**(6 072)**	**(633)**	**(111)**	**1.8%**	**(158)**	**2.6%**	**(158)**	**25.0%**	**(158)**	**25.0%**	**(586)**	**92.6%**	**(158)**	**-**	**-**
Repayment of borrowing	(6 072)	(633)	(111)	1.8%	(158)	2.6%	(158)	25.0%	(158)	25.0%	(586)	92.6%	(158)	-	-
Net Cash from/(used) Financing Activities	**(6 067)**	**(628)**	**(38)**	**.6%**	**(63)**	**1.0%**	**(36)**	**5.7%**	**73**	**(11.6%)**	**(64)**	**10.1%**	**(83)**	**91.7%**	**(187.7%)**
Net Increase/(Decrease) in cash held	**(1 232)**	**1 670**	**(2 100)**	**170.5%**	**(896)**	**72.8%**	**28 558**	**1 709.7%**	**(18 247)**	**(1 092.4%)**	**7 314**	**437.9%**	**3 581**	**7.1%**	**(609.6%)**
Cash/cash equivalents at the year begin:	9 000	2 300	2 300	25.6%	200	2.2%	(697)	(30.3%)	27 861	1 211.5%	2 300	100.0%	(1 279)	100.0%	(2 278.7%)
Cash/cash equivalents at the year end:	**7 768**	**3 970**	**200**	**2.6%**	**(697)**	**(9.0%)**	**27 861**	**701.8%**	**9 614**	**242.2%**	**9 614**	**242.2%**	**2 302**	**(3.6%)**	**317.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	10 602	84.4%	609	4.9%	148	1.2%	1 201	9.6%	12 561	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 484	4.3%	2 628	3.2%	2 519	3.1%	73 243	89.5%	81 874	79.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	296	4.3%	218	3.1%	199	2.9%	6 244	89.7%	6 957	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	117	10.9%	25	2.4%	43	4.0%	889	82.7%	1 074	1.0%	-	-	-	-
Total By Income Source	**14 500**	**14.2%**	**3 481**	**3.4%**	**2 909**	**2.8%**	**81 577**	**79.6%**	**102 467**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 285	4.3%	1 916	3.6%	1 680	3.1%	47 632	89.0%	53 513	52.2%	-	-	-	-
Commercial	10 132	68.8%	401	2.7%	320	2.2%	3 880	26.3%	14 732	14.4%	-	-	-	-
Households	1 901	6.2%	1 043	3.4%	807	2.6%	26 956	87.8%	30 707	30.0%	-	-	-	-
Other	181	5.2%	122	3.5%	103	2.9%	3 109	88.4%	3 515	3.4%	-	-	-	-
Total By Customer Group	**14 500**	**14.2%**	**3 481**	**3.4%**	**2 909**	**2.8%**	**81 577**	**79.6%**	**102 467**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 391	100.0%	-	-	-	-	-	-	12 391	38.3%
Bulk Water	156	100.0%	-	-	-	-	-	-	156	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 126	96.7%	58	.4%	350	2.4%	77	.5%	14 612	45.2%
Auditor-General	6	100.0%	-	-	-	-	-	-	6	-
Other	4 952	95.3%	50	1.0%	192	3.7%	-	-	5 195	16.1%
Total	**31 632**	**97.7%**	**108**	**.3%**	**543**	**1.7%**	**77**	**.2%**	**32 361**	**100.0%**

Contact Details

Municipal Manager	Mr E H Dladla (Acting)	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**140 177**	**172 486**	**53 078**	**37.9%**	**50 367**	**35.9%**	**34 828**	**20.2%**	**9 609**	**5.6%**	**147 882**	**85.7%**	**8 181**	**102.2%**	**17.4%**
Property rates	28 762	29 030	4 145	14.4%	8 256	28.7%	6 201	21.4%	6 203	21.4%	24 805	85.4%	5 957	87.5%	4.1%
Property rates - penalties and collection charges	1 823	1 823	320	17.6%	1 641	90.0%	1 087	59.7%	1 134	62.2%	4 183	229.5%	951	102.6%	19.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	159	-	159	-	-	-	(100.0%)
Service charges - refuse revenue	387	1 905	317	81.9%	635	164.0%	478	25.1%	318	16.7%	1 748	91.8%	116	109.8%	173.7%
Service charges - other	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Rental of facilities and equipment	105	105	18	16.8%	19	17.8%	22	20.7%	20	19.1%	78	74.3%	16	78.2%	26.9%
Interest earned - external investments	2 268	2 268	338	14.9%	979	43.2%	391	17.2%	817	36.0%	2 525	111.3%	698	110.0%	17.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	375	407	103	27.5%	106	28.3%	130	31.8%	118	29.0%	457	112.2%	79	88.7%	50.2%
Licences and permits	396	402	186	47.0%	34	8.7%	63	15.7%	107	26.6%	391	97.2%	101	100.0%	6.0%
Agency services	482	637	161	33.4%	141	29.3%	183	28.7%	198	31.2%	684	107.4%	142	100.4%	40.0%
Transfers recognised - operational	104 103	134 028	47 277	45.4%	35 870	34.5%	25 907	19.3%	-	-	109 055	81.4%	-	105.3%	-
Other own revenue	1 476	1 528	211	14.3%	2 686	181.9%	362	23.7%	535	35.0%	3 793	248.2%	123	183.4%	334.6%
Gains on disposal of PPE	-	354	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	**133 369**	**175 533**	**25 838**	**19.4%**	**44 409**	**33.3%**	**29 715**	**16.9%**	**32 712**	**18.6%**	**132 674**	**75.6%**	**28 297**	**73.2%**	**15.6%**
Employee related costs	43 361	47 763	10 895	25.1%	11 785	27.2%	12 152	25.4%	12 269	25.7%	47 101	98.6%	10 299	98.1%	19.1%
Remuneration of councillors	7 765	8 608	2 047	26.4%	2 045	26.3%	2 403	27.9%	2 111	24.5%	8 606	100.0%	2 668	111.5%	(20.9%)
Debt impairment	2 582	4 582	66	2.6%	-	-	16	.4%	177	3.9%	260	5.7%	12	.3%	1 322.5%
Depreciation and asset impairment	12 963	20 101	-	-	4 396	33.9%	37	.2%	-	-	4 433	22.1%	-	-	-
Finance charges	487	3 620	12	2.5%	764	156.8%	-	-	2	.1%	778	21.5%	22	1.0%	(90.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 539	1 967	618	40.2%	232	15.1%	242	12.3%	362	18.4%	1 455	74.0%	262	294.7%	38.3%
Contracted services	3 151	3 425	837	26.6%	2 203	69.9%	810	23.7%	760	22.2%	4 610	134.6%	813	83.0%	(6.6%)
Transfers and grants	7 671	2 275	434	5.7%	548	7.1%	546	24.0%	548	24.1%	2 075	91.2%	198	16.8%	177.2%
Other expenditure	53 849	83 192	10 928	20.3%	22 438	41.7%	13 508	16.2%	16 483	19.8%	63 356	76.2%	13 336	75.7%	23.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	687	361.5%	(100.0%)
Surplus/(Deficit)	**6 808**	**(3 047)**	**27 240**		**5 958**		**5 113**		**(23 103)**		**15 208**		**(20 115)**		
Transfers recognised - capital	37 456	42 456	10 000	26.7%	32 541	86.9%	21 456	50.5%	-	-	63 997	150.7%	-	109.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 264**	**39 409**	**37 240**		**38 499**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 264**	**39 409**	**37 240**		**38 499**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 264**	**39 409**	**37 240**		**38 499**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 264**	**39 409**	**37 240**		**38 499**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**81 062**	**83 799**	**22 619**	**27.9%**	**23 782**	**29.3%**	**18 434**	**22.0%**	**16 735**	**20.0%**	**81 570**	**97.3%**	**11 829**	**71.3%**	**41.5%**
National Government	37 456	27 456	15 504	41.4%	10 827	28.9%	5 574	20.3%	4 984	18.2%	36 888	134.4%	3 937	100.6%	26.6%
Provincial Government	-	15 000	1 265	-	(1 265)	-	5 603	37.4%	321	2.1%	5 924	39.5%	1 349	55.2%	(76.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 456**	**42 456**	**16 768**	**44.8%**	**9 563**	**25.5%**	**11 177**	**26.3%**	**5 304**	**12.5%**	**42 812**	**100.8%**	**5 285**	**91.2%**	**.4%**
Borrowing	-	-	-	-	-	-	-	-	139	-	139	-	-	-	(100.0%)
Internally generated funds	43 606	41 343	5 850	13.4%	14 220	32.6%	7 257	17.6%	11 292	27.3%	38 619	93.4%	6 544	49.4%	72.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**81 062**	**83 799**	**22 619**	**27.9%**	**23 782**	**29.3%**	**18 434**	**22.0%**	**16 735**	**20.0%**	**81 570**	**97.3%**	**11 829**	**71.3%**	**41.5%**
Governance and Administration	**750**	**750**	**77**	**10.3%**	**282**	**37.6%**	**1 156**	**154.1%**	**973**	**129.7%**	**2 488**	**331.7%**	**118**	**96.6%**	**723.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	97.5%	-
Budget & Treasury Office	150	150	6	4.2%	(6)	(4.2%)	-	-	-	-	-	-	30	-	(100.0%)
Corporate Services	600	600	71	11.8%	289	48.1%	1 156	192.6%	973	162.1%	2 488	414.6%	88	44.1%	1 003.4%
Community and Public Safety	**3 082**	**3 926**	**-**	**-**	**1 033**	**33.5%**	**397**	**10.1%**	**1 668**	**42.5%**	**3 098**	**78.9%**	**485**	**116.9%**	**244.2%**
Community & Social Services	3 082	3 926	-	-	1 033	33.5%	300	7.6%	1 668	42.5%	3 001	76.4%	485	116.9%	244.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	97	-	-	-	97	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**77 230**	**79 122**	**22 542**	**29.2%**	**22 467**	**29.1%**	**16 881**	**21.3%**	**14 094**	**17.8%**	**75 984**	**96.0%**	**11 226**	**68.1%**	**25.6%**
Planning and Development	77 230	79 122	22 542	29.2%	22 467	29.1%	16 881	21.3%	14 094	17.8%	75 984	96.0%	11 226	68.1%	25.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**171 417**	**208 580**	**68 364**	**39.9%**	**80 360**	**46.9%**	**52 917**	**25.4%**	**15 248**	**7.3%**	**216 890**	**104.0%**	**24 323**	**114.6%**	**(37.3%)**
Property rates, penalties and collection charges	23 394	25 149	6 556	28.0%	4 962	21.2%	4 385	17.4%	4 688	18.6%	20 591	81.9%	5 138	81.3%	(8.8%)
Service charges	**368**	**1 600**	-	-	-	-	-	-	-	-	-	-	**37**	**102.0%**	**(100.0%)**
Other revenue	2 670	3 079	1 193	44.7%	6 007	225.0%	778	25.3%	9 887	321.1%	17 866	580.2%	18 211	639.2%	(45.7%)
Government - operating	104 039	134 028	47 277	45.4%	36 411	35.0%	25 907	19.3%	-	-	109 596	81.8%	294	103.6%	(100.0%)
Government - capital	37 456	42 456	13 000	34.7%	32 000	85.4%	21 456	50.5%	-	-	66 456	156.5%	-	109.3%	-
Interest	3 491	2 268	338	9.7%	979	28.1%	391	17.2%	673	29.7%	2 382	105.0%	642	107.4%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(121 984)**	**(150 851)**	**(37 329)**	**30.6%**	**(34 387)**	**28.2%**	**(32 074)**	**21.3%**	**(41 094)**	**27.2%**	**(144 884)**	**96.0%**	**(40 025)**	**100.9%**	**2.7%**
Suppliers and employees	(119 245)	(144 955)	(36 862)	30.9%	(33 815)	28.4%	(31 581)	21.8%	(40 681)	28.1%	(142 941)	98.6%	(39 828)	103.3%	2.1%
Finance charges	(487)	(3 620)	(33)	6.8%	(24)	4.9%	(18)	.5%	(8)	.2%	(83)	2.3%	-	-	(100.0%)
Transfers and grants	(2 251)	(2 275)	(434)	19.3%	(548)	24.4%	(474)	20.8%	(405)	17.8%	(1 861)	81.8%	(197)	57.3%	105.5%
Net Cash from/(used) Operating Activities	**49 434**	**57 729**	**31 035**	**62.8%**	**45 972**	**93.0%**	**20 843**	**36.1%**	**(25 845)**	**(44.8%)**	**72 006**	**124.7%**	**(15 703)**	**181.6%**	**64.6%**
Cash Flow from Investing Activities															
Receipts	**53 891**	**354**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	354	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	53 891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 062)**	**(83 799)**	**(17 582)**	**21.7%**	**(25 335)**	**31.3%**	**(16 968)**	**20.2%**	**(18 189)**	**21.7%**	**(78 074)**	**93.2%**	**(10 510)**	**96.2%**	**73.1%**
Capital assets	(81 062)	(83 799)	(17 582)	21.7%	(25 335)	31.3%	(16 968)	20.2%	(18 189)	21.7%	(78 074)	93.2%	(10 510)	96.2%	73.1%
Net Cash from/(used) Investing Activities	**(27 171)**	**(83 445)**	**(17 582)**	**64.7%**	**(25 335)**	**93.2%**	**(16 968)**	**20.3%**	**(18 189)**	**21.8%**	**(78 074)**	**93.6%**	**(10 510)**	**75.4%**	**73.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 568)**	**(2 568)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Repayment of borrowing	(2 568)	(2 568)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	**(2 568)**	**(2 568)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Net Increase/(Decrease) in cash held	**19 695**	**(28 284)**	**13 453**	**68.3%**	**20 638**	**104.8%**	**3 875**	**(13.7%)**	**(44 035)**	**155.7%**	**(6 068)**	**21.5%**	**(26 213)**	**(6.8%)**	**68.0%**
Cash/cash equivalents at the year begin:	6 825	45 227	45 222	662.6%	58 676	859.7%	79 314	175.4%	83 189	183.9%	45 222	100.0%	71 472	100.0%	16.4%
Cash/cash equivalents at the year end:	**26 520**	**16 943**	**58 676**	**221.3%**	**79 314**	**299.1%**	**83 189**	**491.0%**	**39 154**	**231.1%**	**39 154**	**231.1%**	**45 259**	**663.1%**	**(13.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 792	7.0%	1 123	4.4%	756	2.9%	22 059	85.7%	25 731	73.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	49	9.9%	34	6.9%	17	3.5%	398	79.8%	498	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	4	4.7%	4	4.7%	4	4.3%	77	86.4%	89	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	386	4.4%	372	4.2%	368	4.2%	7 725	87.3%	8 851	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	13.6%	7	8.6%	33	43.9%	26	33.9%	76	.2%	-	-	-	-
Total By Income Source	**2 242**	**6.4%**	**1 539**	**4.4%**	**1 179**	**3.3%**	**30 284**	**85.9%**	**35 245**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	336	3.3%	371	3.6%	361	3.5%	9 177	89.6%	10 246	29.1%	-	-	-	-
Commercial	278	22.5%	111	9.0%	67	5.4%	779	63.1%	1 234	3.5%	-	-	-	-
Households	558	6.3%	325	3.7%	300	3.4%	7 643	86.6%	8 825	25.0%	-	-	-	-
Other	1 070	7.2%	733	4.9%	452	3.0%	12 686	84.9%	14 940	42.4%	-	-	-	-
Total By Customer Group	**2 242**	**6.4%**	**1 539**	**4.4%**	**1 179**	**3.3%**	**30 284**	**85.9%**	**35 245**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 467	100.0%	-	-	-	-	-	-	5 467	100.0%
Total	**5 467**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 467**	**100.0%**

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**123 908**	**109 223**	**64 376**	**52.0%**	**22 368**	**18.1%**	**24 564**	**22.5%**	**4 463**	**4.1%**	**115 770**	**106.0%**	**2 633**	**97.0%**	**69.5%**
Property rates	12 064	12 064	6 957	57.7%	1 727	14.3%	1 735	14.4%	1 736	14.4%	12 155	100.8%	1 100	100.0%	57.8%
Property rates - penalties and collection charges	-	800	314	-	358	-	404	50.5%	451	56.4%	1 527	190.9%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	72	30	7	10.2%	7	10.2%	-	-	-	-	15	49.0%	-	30.1%	-
Interest earned - external investments	1 500	2 000	452	30.1%	337	22.5%	569	28.4%	362	18.1%	1 720	86.0%	436	132.9%	(17.1%)
Interest earned - outstanding debtors	800	-	-	-	-	-	-	-	-	-	-	-	-	17.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	5	3	-	-	-	-	-	-	-	3	50.0%	-	-	-
Licences and permits	1	2	0	43.9%	-	-	-	-	-	-	0	29.3%	-	55.8%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 347	94 201	56 490	59.9%	14 834	15.7%	21 618	22.9%	1 860	2.0%	94 802	100.6%	-	95.5%	(100.0%)
Other own revenue	15 064	62	152	1.0%	5 104	33.9%	238	386.6%	54	87.8%	5 548	9 021.1%	1 097	152.4%	(95.1%)
Gains on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**128 010**	**111 115**	**23 815**	**18.6%**	**30 886**	**24.1%**	**34 308**	**30.9%**	**24 555**	**22.1%**	**113 564**	**102.2%**	**22 462**	**98.1%**	**9.3%**
Employee related costs	35 310	31 512	7 598	21.5%	8 683	24.6%	7 420	23.5%	4 949	15.7%	28 651	90.9%	7 201	102.8%	(31.3%)
Remuneration of councillors	7 221	7 225	1 722	23.8%	1 706	23.6%	2 110	29.2%	1 698	23.5%	7 235	100.1%	1 939	107.5%	(12.5%)
Debt impairment	750	803	-	-	-	-	803	100.0%	-	-	803	100.0%	-	-	-
Depreciation and asset impairment	9 230	10 039	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	390	16	13.7%	320	266.9%	16	4.2%	19	4.8%	371	95.3%	620	8 291.6%	(97.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	9 390	13 387	3 460	36.8%	3 232	34.4%	1 982	14.8%	1 775	13.3%	10 449	78.1%	1 472	117.8%	20.6%
Contracted services	4 300	4 710	788	18.3%	1 389	32.3%	1 856	39.4%	2 283	48.5%	6 315	134.1%	801	126.0%	185.1%
Transfers and grants	4 000	4 000	1 276	31.9%	920	23.0%	1 205	30.1%	598	14.9%	3 999	100.0%	-	-	(100.0%)
Other expenditure	57 690	39 051	8 954	15.5%	14 636	25.4%	18 916	48.4%	13 234	33.9%	55 740	142.7%	10 429	91.7%	26.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 102)**	**(1 893)**	**40 561**		**(8 518)**		**(9 744)**		**(20 092)**		**2 207**		**(19 829)**		
Transfers recognised - capital	23 517	23 517	10 000	42.5%	2 500	10.6%	8 517	36.2%	-	-	21 017	89.4%	-	55.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 415**	**21 625**	**50 561**		**(6 018)**		**(1 227)**		**(20 092)**		**23 224**		**(19 829)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 415**	**21 625**	**50 561**		**(6 018)**		**(1 227)**		**(20 092)**		**23 224**		**(19 829)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 415**	**21 625**	**50 561**		**(6 018)**		**(1 227)**		**(20 092)**		**23 224**		**(19 829)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 415**	**21 625**	**50 561**		**(6 018)**		**(1 227)**		**(20 092)**		**23 224**		**(19 829)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**28 350**	**28 350**	**8 791**	**31.0%**	**9 753**	**34.4%**	**6 234**	**22.0%**	**3 651**	**12.9%**	**28 429**	**100.3%**	**11 306**	**107.9%**	**(67.7%)**
National Government	23 517	23 517	8 312	35.3%	6 688	28.4%	6 108	26.0%	3 651	15.5%	24 758	105.3%	8 396	103.5%	(56.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 517**	**23 517**	**8 312**	**35.3%**	**6 688**	**28.4%**	**6 108**	**26.0%**	**3 651**	**15.5%**	**24 758**	**105.3%**	**8 396**	**103.5%**	**(56.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 833	4 833	479	9.9%	3 065	63.4%	127	2.6%	-	-	3 670	76.0%	2 910	123.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**28 350**	**28 350**	**8 791**	**31.0%**	**9 753**	**34.4%**	**6 234**	**22.0%**	**3 651**	**12.9%**	**28 429**	**100.3%**	**11 306**	**107.9%**	**(67.7%)**
Governance and Administration	**1 910**	**1 910**	**144**	**7.6%**	**215**	**11.2%**	**49**	**2.6%**	**-**	**-**	**408**	**21.4%**	**522**	**144.4%**	**(100.0%)**
Executive & Council	1 660	1 660	77	4.6%	51	3.1%	-	-	-	-	128	7.7%	465	154.1%	(100.0%)
Budget & Treasury Office	80	80	33	40.9%	47	58.9%	14	17.5%	-	-	94	117.4%	-	114.1%	-
Corporate Services	170	170	35	20.5%	117	68.6%	35	20.8%	-	-	187	109.9%	57	119.9%	(100.0%)
Community and Public Safety	**15 012**	**15 012**	**3 076**	**20.5%**	**3 365**	**22.4%**	**5 767**	**38.4%**	**3 651**	**24.3%**	**15 860**	**105.6%**	**3 311**	**118.6%**	**10.3%**
Community & Social Services	15 012	15 012	3 076	20.5%	3 365	22.4%	5 767	38.4%	3 651	24.3%	15 860	105.6%	3 311	118.6%	10.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 427**	**11 427**	**5 570**	**48.7%**	**6 173**	**54.0%**	**418**	**3.7%**	**-**	**-**	**12 161**	**106.4%**	**7 474**	**92.7%**	**(100.0%)**
Planning and Development	2 863	2 863	334	11.7%	2 791	97.5%	77	2.7%	-	-	3 203	111.9%	2 388	101.7%	(100.0%)
Road Transport	8 565	8 565	5 236	61.1%	3 381	39.5%	340	4.0%	-	-	8 958	104.6%	5 086	90.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**141 955**	**132 741**	**67 524**	**47.6%**	**22 955**	**16.2%**	**34 861**	**26.3%**	**552**	**.4%**	**125 892**	**94.8%**	**1 498**	**87.5%**	**(63.1%)**
Property rates, penalties and collection charges	6 997	12 864	416	5.9%	173	2.5%	3 918	30.5%	135	1.0%	4 641	36.1%	108	39.6%	25.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 129	159	166	1.1%	5 111	33.8%	238	149.9%	56	35.0%	5 571	3 503.8%	840	25.6%	(93.4%)
Government - operating	94 347	94 201	56 490	59.9%	12 334	13.1%	21 618	22.9%	-	-	90 442	96.0%	-	95.1%	-
Government - capital	23 517	23 517	10 000	42.5%	5 000	21.3%	8 517	36.2%	-	-	23 517	100.0%	-	100.0%	-
Interest	1 964	2 000	452	23.0%	337	17.2%	569	28.4%	362	18.1%	1 720	86.0%	550	127.4%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(118 030)**	**(100 093)**	**(25 342)**	**21.5%**	**(30 886)**	**26.2%**	**(34 308)**	**34.3%**	**(24 541)**	**24.5%**	**(115 077)**	**115.0%**	**(22 465)**	**89.6%**	**9.2%**
Suppliers and employees	(113 910)	(95 703)	(24 049)	21.1%	(29 646)	26.0%	(33 087)	34.6%	(23 924)	25.0%	(110 706)	115.7%	(21 845)	71.8%	9.5%
Finance charges	(120)	(390)	(16)	13.7%	(320)	266.9%	(16)	4.2%	(19)	4.8%	(371)	95.2%	(20)	177.2%	(5.2%)
Transfers and grants	(4 000)	(4 000)	(1 276)	31.9%	(920)	23.0%	(1 205)	30.1%	(598)	14.9%	(3 999)	100.0%	(600)	-	(.4%)
Net Cash from/(used) Operating Activities	**23 925**	**32 648**	**42 182**	**176.3%**	**(7 931)**	**(33.1%)**	**553**	**1.7%**	**(23 988)**	**(73.5%)**	**10 815**	**33.1%**	**(20 967)**	**65.4%**	**14.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**(790)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(55 000)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	(790)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(55 000)	-	(100.0%)
Payments	**(28 350)**	**(28 350)**	**(8 791)**	**31.0%**	**(9 753)**	**34.4%**	**(6 235)**	**22.0%**	**(3 651)**	**12.9%**	**(28 429)**	**100.3%**	**(11 384)**	**85.3%**	**(67.9%)**
Capital assets	(28 350)	(28 350)	(8 791)	31.0%	(9 753)	34.4%	(6 235)	22.0%	(3 651)	12.9%	(28 429)	100.3%	(11 384)	85.3%	(67.9%)
Net Cash from/(used) Investing Activities	**(28 350)**	**(29 140)**	**(8 791)**	**31.0%**	**(9 753)**	**34.4%**	**(6 235)**	**21.4%**	**(3 651)**	**12.5%**	**(28 429)**	**97.6%**	**(66 384)**	**799.3%**	**(94.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 425)**	**3 508**	**33 391**	**(754.6%)**	**(17 684)**	**399.6%**	**(5 682)**	**(162.0%)**	**(27 639)**	**(787.9%)**	**(17 614)**	**(502.1%)**	**(87 351)**	**1 198.0%**	**(68.4%)**
Cash/cash equivalents at the year begin:	30 213	22 709	22 709	75.2%	56 100	185.7%	38 416	169.2%	32 734	144.1%	22 709	100.0%	(91 636)	100.0%	(135.7%)
Cash/cash equivalents at the year end:	**25 788**	**26 217**	**56 100**	**217.5%**	**38 416**	**149.0%**	**32 734**	**124.9%**	**5 095**	**19.4%**	**5 095**	**19.4%**	**(178 987)**	**(592.5%)**	**(102.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	704	3.0%	711	3.1%	658	2.8%	21 145	91.1%	23 218	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**704**	**3.0%**	**711**	**3.1%**	**658**	**2.8%**	**21 145**	**91.1%**	**23 218**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	521	2.6%	521	2.6%	521	2.6%	18 369	92.2%	19 932	85.8%	-	-	-	-
Commercial	18	17.1%	5	4.9%	5	4.9%	75	73.1%	103	.4%	-	-	-	-
Households	3	7.7%	1	4.2%	1	4.2%	30	84.0%	36	.2%	-	-	-	-
Other	163	5.2%	184	5.8%	131	4.2%	2 670	84.8%	3 147	13.6%	-	-	-	-
Total By Customer Group	**704**	**3.0%**	**711**	**3.1%**	**658**	**2.8%**	**21 145**	**91.1%**	**23 218**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	100.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**100.0%**	**2**	**100.0%**

Contact Details

Municipal Manager	Mr M R Mkhatshwa	036 353 0693
Financial Manager	Mr D N Maphumulo	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**518 412**	**516 670**	**200 507**	**38.7%**	**206 748**	**39.9%**	**48 904**	**9.5%**	**40 525**	**7.8%**	**496 685**	**96.1%**	**125 435**	**92.4%**	**(67.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	147 050	147 050	40 673	27.7%	42 054	28.6%	34 821	23.7%	25 748	17.5%	143 296	97.4%	27 600	82.8%	(6.7%)
Service charges - sanitation revenue	18 057	18 057	4 363	24.2%	4 481	24.8%	4 384	24.3%	2 912	16.1%	16 140	89.4%	4 141	100.1%	(29.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 010	10 010	438	5.5%	4 223	52.7%	1 951	19.5%	5 855	58.5%	12 466	124.5%	5 326	134.7%	9.9%
Interest earned - outstanding debtors	26 568	26 568	4 697	17.7%	4 821	18.1%	5 460	20.6%	3 602	13.6%	18 580	69.9%	4 513	53.7%	(20.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	318 371	314 628	150 006	47.1%	151 370	47.5%	2 036	.6%	2 230	.7%	305 642	97.1%	83 231	99.6%	(97.3%)
Other own revenue	356	356	331	93.0%	(200)	(56.2%)	252	70.9%	179	50.3%	562	158.0%	624	355.4%	(71.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 552**	**570 910**	**96 185**	**16.6%**	**123 875**	**21.3%**	**182 115**	**31.9%**	**123 465**	**21.6%**	**525 640**	**92.1%**	**118 696**	**78.9%**	**4.0%**
Employee related costs	219 377	219 377	40 511	18.5%	51 669	23.6%	46 536	21.2%	29 665	13.5%	168 381	76.8%	38 123	100.9%	(22.2%)
Remuneration of councillors	5 332	6 146	1 327	24.9%	1 304	24.4%	1 545	25.1%	921	15.0%	5 097	82.9%	1 378	46.4%	(33.1%)
Debt impairment	28 222	28 222	10 924	38.7%	836	3.0%	53 089	188.1%	11 703	41.5%	76 552	271.3%	311	1.2%	3 668.7%
Depreciation and asset impairment	51 430	51 430	8 990	17.5%	12 439	24.2%	17 143	33.3%	5 446	10.6%	44 018	85.6%	-	-	(100.0%)
Finance charges	60	-	-	-	10	15.9%	-	-	-	-	10	-	1 525	193.1%	(100.0%)
Bulk purchases	6 377	5 535	531	8.3%	73	1.1%	2 247	40.6%	45	.8%	2 896	52.3%	2 337	112.7%	(98.1%)
Other Materials	59 605	41 605	1 339	2.2%	2 787	4.7%	7 678	18.5%	11 778	28.3%	23 583	56.7%	15 106	60.8%	(22.0%)
Contracted services	42 261	46 234	6 431	15.2%	5 720	13.5%	6 647	14.4%	6 538	14.1%	25 336	54.8%	7 131	68.1%	(8.3%)
Transfers and grants	13 228	13 228	-	-	2 037	15.4%	3 557	26.9%	7 563	57.2%	13 157	99.5%	1 201	75.3%	529.8%
Other expenditure	154 660	159 133	26 132	16.9%	47 001	30.4%	43 672	27.4%	49 806	31.3%	166 612	104.7%	51 584	109.4%	(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(62 140)**	**(54 240)**	**104 322**		**82 874**		**(133 211)**		**(82 940)**		**(28 955)**		**6 739**		
Transfers recognised - capital	237 940	237 940	332 593	139.8%	52 180	21.9%	20 393	8.6%	89 955	37.8%	495 121	208.1%	112 111	109.0%	(19.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**175 800**	**183 699**	**436 915**		**135 054**		**(112 818)**		**7 015**		**466 167**		**118 850**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**175 800**	**183 699**	**436 915**		**135 054**		**(112 818)**		**7 015**		**466 167**		**118 850**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**175 800**	**183 699**	**436 915**		**135 054**		**(112 818)**		**7 015**		**466 167**		**118 850**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**175 800**	**183 699**	**436 915**		**135 054**		**(112 818)**		**7 015**		**466 167**		**118 850**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**319 070**	**260 903**	**25 207**	**7.9%**	**51 581**	**16.2%**	**20 902**	**8.0%**	**108 761**	**41.7%**	**206 451**	**79.1%**	**163 847**	**103.5%**	**(33.6%)**
National Government	237 940	237 940	23 736	10.0%	27 235	11.4%	18 936	8.0%	104 517	43.9%	174 424	73.3%	138 570	118.7%	(24.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**237 940**	**237 940**	**23 736**	**10.0%**	**27 235**	**11.4%**	**18 936**	**8.0%**	**104 517**	**43.9%**	**174 424**	**73.3%**	**138 570**	**118.7%**	**(24.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 130	22 963	1 471	1.8%	24 346	30.0%	1 966	8.6%	4 244	18.5%	32 027	139.5%	25 277	61.5%	(83.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**319 070**	**260 903**	**25 207**	**7.9%**	**51 581**	**16.2%**	**20 902**	**8.0%**	**108 761**	**41.7%**	**206 451**	**79.1%**	**163 847**	**103.5%**	**(33.6%)**
Governance and Administration	**2 420**	**4 020**	**1 227**	**50.7%**	**242**	**10.0%**	**490**	**12.2%**	**1 161**	**28.9%**	**3 119**	**77.6%**	**1 506**	**71.2%**	**(22.9%)**
Executive & Council	830	1 471	491	59.1%	43	5.2%	240	16.3%	568	38.6%	1 342	91.2%	1 058	86.8%	(46.3%)
Budget & Treasury Office	240	1 439	478	199.2%	123	51.2%	68	4.7%	78	5.4%	747	51.9%	43	45.2%	82.5%
Corporate Services	1 350	1 110	258	19.1%	76	5.6%	182	16.4%	515	46.4%	1 031	92.9%	405	68.1%	27.2%
Community and Public Safety	**28 410**	**17 221**	**22**	**.1%**	**15**	**.1%**	**18**	**.1%**	**71**	**.4%**	**126**	**.7%**	**23**	**21.3%**	**205.8%**
Community & Social Services	28 150	16 985	-	-	-	-	-	-	-	-	-	-	-	21.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	260	236	22	8.4%	15	5.8%	18	7.6%	71	30.1%	126	53.4%	23	-	205.8%
Economic and Environmental Services	**2 311**	**2 311**	**-**	**-**	**158**	**6.9%**	**-**	**-**	**3 012**	**130.3%**	**3 170**	**137.2%**	**9 941**	**469.4%**	**(69.7%)**
Planning and Development	-	-	-	-	158	-	-	-	3 012	-	3 170	-	9 115	-	(67.0%)
Road Transport	2 311	2 311	-	-	-	-	-	-	-	-	-	-	826	75.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 929**	**237 352**	**23 959**	**8.4%**	**51 166**	**17.9%**	**20 394**	**8.6%**	**104 517**	**44.0%**	**200 036**	**84.3%**	**152 377**	**104.5%**	**(31.4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	285 929	237 352	23 959	8.4%	51 166	17.9%	20 394	8.6%	104 517	44.0%	200 036	84.3%	152 377	104.5%	(31.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**677 313**	**657 761**	**239 802**	**35.4%**	**217 195**	**32.1%**	**161 586**	**24.6%**	**29 912**	**4.5%**	**648 495**	**98.6%**	**99 657**	**98.5%**	**(70.0%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**107 320**	**91 869**	**21 526**	**20.1%**	**19 917**	**18.6%**	**21 970**	**23.9%**	**23 786**	**25.9%**	**87 199**	**94.9%**	**25 574**	**87.9%**	**(7.0%)**
Other revenue	358	-	356	99.3%	(225)	(62.8%)	185	-	318	-	634	-	639	364.7%	(50.2%)
Government - operating	318 371	314 628	132 672	41.7%	103 714	32.6%	73 967	23.5%	-	-	310 353	98.6%	2 250	99.5%	(100.0%)
Government - capital	237 940	237 940	84 811	35.6%	89 382	37.6%	63 747	26.8%	-	-	237 940	100.0%	64 967	105.5%	(100.0%)
Interest	13 324	13 324	438	3.3%	4 407	33.1%	1 717	12.9%	5 808	43.6%	12 370	92.8%	6 227	45.6%	(6.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(487 672)**	**(478 623)**	**(76 271)**	**15.6%**	**(131 795)**	**27.0%**	**(182 724)**	**38.2%**	**(190 523)**	**39.8%**	**(581 312)**	**121.5%**	**(108 969)**	**90.9%**	**74.8%**
Suppliers and employees	(487 612)	(478 623)	(76 269)	15.6%	(131 795)	27.0%	(182 724)	38.2%	(190 523)	39.8%	(581 310)	121.5%	(106 014)	91.0%	79.7%
Finance charges	(60)	-	(2)	3.4%	-	-	-	-	-	-	(2)	-	(361)	117.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(2 594)	86.5%	(100.0%)
Net Cash from/(used) Operating Activities	**189 640**	**179 138**	**163 531**	**86.2%**	**85 400**	**45.0%**	**(21 138)**	**(11.8%)**	**(160 611)**	**(89.7%)**	**67 182**	**37.5%**	**(9 312)**	**108.1%**	**1 624.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(319 070)**	**(260 904)**	**(25 207)**	**7.9%**	**(55 953)**	**17.5%**	**(32 082)**	**12.3%**	**(121 498)**	**46.6%**	**(234 740)**	**90.0%**	**(138 491)**	**138.9%**	**(12.3%)**
Capital assets	(319 070)	(260 904)	(25 207)	7.9%	(55 953)	17.5%	(32 082)	12.3%	(121 498)	46.6%	(234 740)	90.0%	(138 491)	138.9%	(12.3%)
Net Cash from/(used) Investing Activities	**(319 070)**	**(260 904)**	**(25 207)**	**7.9%**	**(55 953)**	**17.5%**	**(32 082)**	**12.3%**	**(121 498)**	**46.6%**	**(234 740)**	**90.0%**	**(138 491)**	**138.9%**	**(12.3%)**
Cash Flow from Financing Activities															
Receipts	**413**	**413**	**347**	**84.0%**	**99**	**24.0%**	**171**	**41.4%**	**120**	**29.0%**	**737**	**178.4%**	**-**	**69.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	413	413	347	84.0%	99	24.0%	171	41.4%	120	29.0%	737	178.4%	-	69.1%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 941)**	**248.7%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(4 941)	248.7%	(100.0%)
Net Cash from/(used) Financing Activities	**413**	**413**	**347**	**84.0%**	**99**	**24.0%**	**171**	**41.4%**	**120**	**29.0%**	**737**	**178.4%**	**(4 941)**	**293.6%**	**(102.4%)**
Net Increase/(Decrease) in cash held	**(129 017)**	**(81 353)**	**138 671**	**(107.5%)**	**29 546**	**(22.9%)**	**(53 049)**	**65.2%**	**(281 989)**	**346.6%**	**(166 821)**	**205.1%**	**(152 744)**	**295.1%**	**84.6%**
Cash/cash equivalents at the year begin:	176 047	145 088	145 088	82.4%	283 759	161.2%	313 304	215.9%	260 256	179.4%	145 088	100.0%	93 655	100.0%	177.9%
Cash/cash equivalents at the year end:	**47 030**	**63 734**	**283 759**	**603.4%**	**313 304**	**666.2%**	**260 256**	**408.3%**	**(21 733)**	**(34.1%)**	**(21 733)**	**(34.1%)**	**(59 089)**	**(92.8%)**	**(63.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	232	-	13 376	2.4%	14 526	2.6%	536 303	95.0%	564 437	99.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.7%	9	.9%	73	7.3%	904	90.1%	1 003	.2%	-	-	-	-
Total By Income Source	**249**	**-**	**13 385**	**2.4%**	**14 599**	**2.6%**	**537 207**	**95.0%**	**565 440**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	65	1.0%	626	9.3%	546	8.1%	5 491	81.6%	6 728	1.2%	-	-	-	-
Commercial	(53)	(.3%)	429	2.7%	324	2.1%	15 020	95.5%	15 720	2.8%	-	-	-	-
Households	220	-	12 321	2.3%	13 655	2.5%	515 792	95.2%	541 988	95.9%	-	-	-	-
Other	17	1.7%	9	.9%	74	7.4%	904	90.0%	1 004	.2%	-	-	-	-
Total By Customer Group	**249**	**-**	**13 385**	**2.4%**	**14 599**	**2.6%**	**537 207**	**95.0%**	**565 440**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	.3%	92	.6%	-	-	14 091	99.0%	14 227	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**44**	**.3%**	**92**	**.6%**	**-**	**-**	**14 091**	**99.0%**	**14 227**	**100.0%**

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**250 324**	**261 281**	**79 133**	**31.6%**	**61 490**	**24.6%**	**55 318**	**21.2%**	**48 951**	**18.7%**	**244 893**	**93.7%**	**43 924**	**94.5%**	**11.4%**
Property rates	50 856	62 356	22 255	43.8%	11 787	23.2%	11 803	18.9%	11 751	18.8%	57 595	92.4%	10 780	95.5%	9.0%
Property rates - penalties and collection charges	6 958	5 923	1 439	20.7%	1 960	28.2%	1 570	26.5%	1 450	24.5%	6 419	108.4%	1 449	96.2%	.1%
Service charges - electricity revenue	109 168	112 579	27 936	25.6%	25 832	23.7%	23 397	20.8%	26 269	23.3%	103 434	91.9%	23 684	101.8%	10.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 259	18 559	4 380	25.4%	4 326	25.1%	4 337	23.4%	4 447	24.0%	17 490	94.2%	4 028	100.5%	10.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 101	1 157	352	32.0%	502	45.6%	357	30.9%	330	28.5%	1 541	133.1%	405	90.9%	(18.7%)
Interest earned - external investments	1 950	3 050	1 201	61.6%	527	27.1%	1 058	34.7%	1 199	39.3%	3 984	130.6%	685	115.7%	75.0%
Interest earned - outstanding debtors	3	3	-	-	-	-	2	73.7%	0	12.7%	3	86.4%	2	10 913.4%	(81.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 189	1 365	239	20.1%	312	26.3%	211	15.4%	262	19.2%	1 025	75.1%	388	169.1%	(32.3%)
Licences and permits	4 475	4 781	728	16.3%	1 332	29.8%	1 125	23.5%	1 099	23.0%	4 285	89.6%	1 032	106.5%	6.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 404	48 404	20 370	42.1%	14 648	30.3%	11 274	23.3%	1 894	3.9%	48 186	99.6%	1 217	76.6%	55.6%
Other own revenue	1 835	3 088	234	12.8%	262	14.3%	185	6.0%	250	8.1%	931	30.1%	255	101.0%	(2.0%)
Gains on disposal of PPE	7 125	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**258 211**	**259 554**	**55 441**	**21.5%**	**52 597**	**20.4%**	**56 336**	**21.7%**	**57 857**	**22.3%**	**222 231**	**85.6%**	**45 816**	**83.5%**	**26.3%**
Employee related costs	94 988	93 280	19 192	20.2%	19 854	20.9%	20 388	21.9%	20 113	21.6%	79 547	85.3%	17 720	90.5%	13.5%
Remuneration of councillors	3 595	3 595	841	23.4%	843	23.5%	687	19.1%	890	24.8%	3 261	90.7%	964	97.1%	(7.7%)
Debt impairment	8 707	7 207	1 803	20.7%	1 803	20.7%	1 803	25.0%	803	11.1%	6 212	86.2%	1 303	56.0%	(38.4%)
Depreciation and asset impairment	10 664	9 773	-	-	-	-	3 128	32.0%	121	1.2%	3 248	33.2%	-	-	(100.0%)
Finance charges	790	790	458	57.9%	-	-	396	50.1%	-	-	854	108.1%	-	104.6%	-
Bulk purchases	85 247	85 247	19 067	22.4%	14 675	17.2%	15 293	17.9%	16 789	19.7%	65 824	77.2%	13 170	84.0%	27.5%
Other Materials	452	550	123	27.2%	119	26.3%	80	14.5%	248	45.1%	570	103.6%	118	84.8%	110.6%
Contracted services	15 640	18 670	2 735	17.5%	5 342	34.2%	4 376	23.4%	5 856	31.4%	18 309	98.1%	3 588	87.5%	63.2%
Transfers and grants	3 964	3 964	741	18.7%	894	22.6%	1 118	28.2%	860	21.7%	3 613	91.2%	369	99.2%	133.0%
Other expenditure	34 164	36 479	10 481	30.7%	9 067	26.5%	9 067	24.9%	12 177	33.4%	40 792	111.8%	8 584	100.5%	41.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 887)**	**1 727**	**23 693**		**8 893**		**(1 017)**		**(8 906)**		**22 662**		**(1 892)**		
Transfers recognised - capital	34 841	37 841	1 669	4.8%	4 325	12.4%	2 570	6.8%	15 129	40.0%	23 693	62.6%	7 284	100.0%	107.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 954**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 954**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 954**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 954**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**45 844**	**48 770**	**3 599**	**7.9%**	**3 342**	**7.3%**	**4 607**	**9.4%**	**19 246**	**39.5%**	**30 794**	**63.1%**	**12 237**	**69.2%**	**57.3%**
National Government	24 841	34 841	3 352	13.5%	2 643	10.6%	2 050	5.9%	8 831	25.3%	16 875	48.4%	7 284	97.7%	21.2%
Provincial Government	10 000	3 000	-	-	-	-	520	17.3%	6 299	210.0%	6 819	227.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	3 089	25.4%	(100.0%)
Transfers recognised - capital	**34 841**	**37 841**	**3 352**	**9.6%**	**2 643**	**7.6%**	**2 570**	**6.8%**	**15 129**	**40.0%**	**23 693**	**62.6%**	**10 373**	**64.6%**	**45.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 003	10 929	247	2.2%	700	6.4%	2 037	18.6%	4 117	37.7%	7 101	65.0%	1 864	81.9%	120.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 844**	**48 770**	**3 599**	**7.9%**	**3 342**	**7.3%**	**4 607**	**9.4%**	**19 246**	**39.5%**	**30 794**	**63.1%**	**12 237**	**69.2%**	**57.3%**
Governance and Administration	**2 417**	**1 444**	**17**	**.7%**	**-**	**-**	**341**	**23.6%**	**602**	**41.7%**	**961**	**66.5%**	**17**	**56.4%**	**3 481.5%**
Executive & Council	882	662	-	-	-	-	-	-	143	21.7%	143	21.7%	-	-	(100.0%)
Budget & Treasury Office	376	305	17	4.6%	-	-	33	10.9%	369	121.1%	420	137.6%	17	58.8%	2 094.7%
Corporate Services	1 160	478	-	-	-	-	308	64.4%	90	18.8%	397	83.2%	-	-	(100.0%)
Community and Public Safety	**17 983**	**17 347**	**188**	**1.0%**	**660**	**3.7%**	**709**	**4.1%**	**9 013**	**52.0%**	**10 570**	**60.9%**	**280**	**74.4%**	**3 122.2%**
Community & Social Services	4 775	16 867	188	3.9%	634	13.3%	616	3.7%	9 005	53.4%	10 443	61.9%	-	100.0%	(100.0%)
Sport And Recreation	12 442	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	627	480	-	-	26	4.2%	92	19.3%	8	1.7%	127	26.4%	280	55.7%	(97.1%)
Housing	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 295**	**14 966**	**3 043**	**24.8%**	**2 802**	**22.8%**	**1 791**	**12.0%**	**6 014**	**40.2%**	**13 650**	**91.2%**	**8 710**	**82.4%**	**(31.0%)**
Planning and Development	320	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 975	11 966	3 043	25.4%	2 802	23.4%	1 791	15.0%	6 014	50.3%	13 650	114.1%	8 710	82.4%	(31.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 148**	**15 013**	**351**	**2.7%**	**(120)**	**(.9%)**	**1 766**	**11.8%**	**3 617**	**24.1%**	**5 614**	**37.4%**	**3 231**	**34.4%**	**11.9%**
Electricity	11 648	13 495	351	3.0%	(120)	(1.0%)	966	7.2%	2 947	21.8%	4 144	30.7%	3 231	39.6%	(8.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 518	-	-	-	-	800	52.7%	670	44.1%	1 470	96.9%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**257 298**	**277 365**	**85 813**	**33.4%**	**66 129**	**25.7%**	**61 471**	**22.2%**	**49 646**	**17.9%**	**263 059**	**94.8%**	**47 551**	**121.2%**	**4.4%**
Property rates, penalties and collection charges	51 455	60 920	22 061	42.9%	12 017	23.4%	11 902	19.5%	11 749	19.3%	57 728	94.8%	13 802	111.3%	(14.9%)
Service charges	**112 520**	**117 231**	**29 628**	**26.3%**	**27 527**	**24.5%**	**25 151**	**21.5%**	**27 862**	**23.8%**	**110 169**	**94.0%**	**30 046**	**115.9%**	**(7.3%)**
Other revenue	8 125	9 916	1 554	19.1%	1 836	22.6%	2 243	22.6%	1 942	19.6%	7 574	76.4%	1 988	771.5%	(2.3%)
Government - operating	48 404	48 404	20 370	42.1%	14 648	30.3%	11 274	23.3%	1 894	3.9%	48 186	99.6%	1 028	70.2%	84.3%
Government - capital	34 841	37 841	11 000	31.6%	9 000	25.8%	9 841	26.0%	5 000	13.2%	34 841	92.1%	-	82.3%	(100.0%)
Interest	1 953	3 053	1 201	61.5%	1 101	56.4%	1 060	34.7%	1 199	39.3%	4 560	149.4%	687	125.8%	74.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(208 808)**	**(213 994)**	**(86 983)**	**41.7%**	**(55 782)**	**26.7%**	**(57 890)**	**27.1%**	**(51 899)**	**24.3%**	**(252 554)**	**118.0%**	**(36 896)**	**126.9%**	**40.7%**
Suppliers and employees	(207 718)	(212 904)	(85 784)	41.3%	(54 888)	26.4%	(56 667)	26.6%	(51 040)	24.0%	(248 379)	116.7%	(36 527)	126.6%	39.7%
Finance charges	(790)	(790)	(458)	57.9%	-	-	(396)	50.1%	-	-	(854)	108.1%	-	104.6%	-
Transfers and grants	(300)	(300)	(741)	247.1%	(894)	298.0%	(826)	275.3%	(860)	286.5%	(3 321)	1 107.0%	(369)	-	133.0%
Net Cash from/(used) Operating Activities	**48 490**	**63 371**	**(1 170)**	**(2.4%)**	**10 347**	**21.3%**	**3 581**	**5.7%**	**(2 253)**	**(3.6%)**	**10 505**	**16.6%**	**10 655**	**81.9%**	**(121.1%)**
Cash Flow from Investing Activities															
Receipts	**7 125**	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**15 824**	**105 496.4%**	**15 824**	**105 496.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	7 125	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	15 824	-	15 824	-	-	-	(100.0%)
Payments	**(45 844)**	**(48 770)**	**(1 917)**	**4.2%**	**(3 342)**	**7.3%**	**(4 607)**	**9.4%**	**(13 568)**	**27.8%**	**(23 434)**	**48.0%**	**(12 237)**	**63.6%**	**10.9%**
Capital assets	(45 844)	(48 770)	(1 917)	4.2%	(3 342)	7.3%	(4 607)	9.4%	(13 568)	27.8%	(23 434)	48.0%	(12 237)	63.6%	10.9%
Net Cash from/(used) Investing Activities	**(38 719)**	**(48 755)**	**(1 917)**	**4.9%**	**(3 342)**	**8.6%**	**(4 607)**	**9.4%**	**2 256**	**(4.6%)**	**(7 609)**	**15.6%**	**(12 237)**	**63.6%**	**(118.4%)**
Cash Flow from Financing Activities															
Receipts	**91**	**91**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52.2%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	91	91	-	-	-	-	-	-	-	-	-	-	-	52.2%	-
Payments	**(954)**	**(1 954)**	**(1 559)**	**163.4%**	**-**	**-**	**(1 035)**	**53.0%**	**-**	**-**	**(2 594)**	**132.7%**	**-**	**81.9%**	**-**
Repayment of borrowing	(954)	(1 954)	(1 559)	163.4%	-	-	(1 035)	53.0%	-	-	(2 594)	132.7%	-	81.9%	-
Net Cash from/(used) Financing Activities	**(863)**	**(1 863)**	**(1 559)**	**180.6%**	**-**	**-**	**(1 035)**	**55.6%**	**-**	**-**	**(2 594)**	**139.2%**	**-**	**88.8%**	**-**
Net Increase/(Decrease) in cash held	**8 908**	**12 753**	**(4 645)**	**(52.1%)**	**7 004**	**78.6%**	**(2 061)**	**(16.2%)**	**3**	**-**	**302**	**2.4%**	**(1 583)**	**9.0%**	**(100.2%)**
Cash/cash equivalents at the year begin:	29 627	29 627	-	-	(4 645)	(15.7%)	2 360	8.0%	299	1.0%	-	-	2 755	5.1%	(89.2%)
Cash/cash equivalents at the year end:	**38 535**	**42 379**	**(4 645)**	**(12.1%)**	**2 360**	**6.1%**	**299**	**.7%**	**302**	**.7%**	**302**	**.7%**	**1 173**	**4.0%**	**(74.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	3 723	89.4%	62	1.5%	8	.2%	369	8.9%	4 162	5.9%	118	2.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 600	10.4%	746	3.0%	528	2.1%	21 107	84.5%	24 981	35.4%	1 785	7.1%	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 037	7.7%	417	3.1%	266	2.0%	11 776	87.3%	13 497	19.1%	1 962	14.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtor	35	9.2%	16	4.2%	16	4.1%	316	82.5%	382	.5%	22	5.8%	-	-
Interest on Arrear Debtor Accounts	361	1.4%	359	1.4%	347	1.4%	24 011	95.7%	25 078	35.5%	2 401	9.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	348	14.1%	43	1.7%	1	-	2 081	84.2%	2 473	3.5%	76	3.1%	-	-
Total By Income Source	**8 105**	**11.5%**	**1 643**	**2.3%**	**1 166**	**1.7%**	**59 659**	**84.5%**	**70 573**	**100.0%**	**6 363**	**9.0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	632	20.2%	42	1.3%	11	.3%	2 450	78.2%	3 134	4.4%	-	-	-	-
Commercial	3 988	49.0%	225	2.8%	127	1.6%	3 805	46.7%	8 145	11.5%	980	12.0%	-	-
Households	3 321	5.7%	1 348	2.3%	1 003	1.7%	52 151	90.2%	57 822	81.9%	5 340	9.2%	-	-
Other	164	11.1%	29	2.0%	26	1.7%	1 252	85.1%	1 471	2.1%	44	3.0%	-	-
Total By Customer Group	**8 105**	**11.5%**	**1 643**	**2.3%**	**1 166**	**1.7%**	**59 659**	**84.5%**	**70 573**	**100.0%**	**6 363**	**9.0%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 494	100.0%	-	-	-	-	-	-	6 494	21.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	732	100.0%	-	-	-	-	-	-	732	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 080	100.0%	-	-	-	-	-	-	1 080	3.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 349	100.0%	-	-	-	-	-	-	5 349	17.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 541	100.0%	-	-	-	-	-	-	16 541	54.8%
Total	**30 196**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**30 196**	**100.0%**

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**160 338**	**172 878**	**75 298**	**47.0%**	**46 295**	**28.9%**	**40 000**	**23.1%**	**6 289**	**3.6%**	**167 881**	**97.1%**	**27 024**	**88.8%**	**(76.7%)**
Property rates	17 334	20 805	19 471	112.3%	(4)	-	1 020	4.9%	83	.4%	20 570	98.9%	8	105.3%	929.8%
Property rates - penalties and collection charges	347	696	152	43.9%	162	46.9%	212	30.4%	167	24.0%	693	99.6%	113	65.1%	48.3%
Service charges - electricity revenue	15 964	15 964	3 034	19.0%	2 816	17.6%	2 850	17.9%	1 902	11.9%	10 603	66.4%	2 498	59.4%	(23.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	2 224	502	37.3%	465	34.5%	503	22.6%	269	12.1%	1 739	78.2%	(5 088)	(242.7%)	(105.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	483	-	104	21.4%	99	20.5%	94	-	55	-	351	-	235	141.2%	(76.8%)
Interest earned - external investments	2 900	8 588	2 242	77.3%	2 290	78.9%	2 509	29.2%	2 089	24.3%	9 130	106.3%	1 782	188.9%	17.2%
Interest earned - outstanding debtors	356	770	176	49.3%	184	51.6%	187	24.3%	127	16.4%	673	87.4%	237	265.8%	(46.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	633	130	51.8%	214	85.8%	177	27.9%	118	18.6%	638	100.8%	225	799.1%	(47.7%)
Licences and permits	-	627	150	-	96	-	200	31.9%	122	19.4%	567	90.5%	-	-	(100.0%)
Agency services	-	-	-	-	63	-	-	-	-	-	63	-	-	-	-
Transfers recognised - operational	121 188	121 712	48 831	40.3%	39 724	32.8%	31 944	26.2%	1 162	1.0%	121 661	100.0%	26 658	89.7%	(95.6%)
Other own revenue	169	859	506	299.5%	186	110.0%	303	35.3%	195	22.7%	1 191	138.6%	355	112.7%	(45.1%)
Gains on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Operating Expenditure	**127 240**	**132 828**	**24 582**	**19.3%**	**29 476**	**23.2%**	**31 945**	**24.1%**	**15 640**	**11.8%**	**101 643**	**76.5%**	**29 223**	**82.9%**	**(46.5%)**
Employee related costs	38 960	38 960	8 614	22.1%	8 763	22.5%	8 851	22.7%	5 862	15.0%	32 089	82.4%	7 640	78.1%	(23.3%)
Remuneration of councillors	18 180	10 102	2 370	13.0%	2 393	13.2%	2 747	27.2%	1 669	16.5%	9 179	90.9%	2 323	66.8%	(28.1%)
Debt impairment	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 500	-	-	-	-	-	5 728	-	782	-	6 510	-	1 866	67.9%	(58.1%)
Finance charges	4	-	129	3 219.8%	(120)	(2 989.3%)	129	-	(123)	-	15	-	129	3 776.7%	(195.2%)
Bulk purchases	18 800	18 800	5 417	28.8%	3 444	18.3%	3 315	17.6%	2 256	12.0%	14 432	76.8%	4 477	101.0%	(49.6%)
Other Materials	837	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 585	7 831	2 416	31.9%	1 357	17.9%	1 071	13.7%	745	9.5%	5 590	71.4%	-	101.0%	(100.0%)
Transfers and grants	3 300	2 550	932	28.2%	2 973	90.1%	856	33.6%	730	28.6%	5 491	215.3%	1 348	261.9%	(45.9%)
Other expenditure	31 875	54 585	4 704	14.8%	10 665	33.5%	9 248	16.9%	3 719	6.8%	28 336	51.9%	11 439	77.9%	(67.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**33 097**	**40 051**	**50 716**		**16 819**		**8 055**		**(9 351)**		**66 238**		**(2 199)**		
Transfers recognised - capital	58 246	64 246	27 402	47.0%	9 263	15.9%	26 695	41.6%	8 782	13.7%	72 142	112.3%	12 999	166.4%	(32.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 380**		**10 800**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 380**		**10 800**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 380**		**10 800**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 380**		**10 800**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**115 392**	**141 026**	**30 996**	**26.9%**	**21 881**	**19.0%**	**36 798**	**26.1%**	**14 663**	**10.4%**	**104 337**	**74.0%**	**17 734**	**53.8%**	**(17.3%)**
National Government	50 246	50 246	27 491	54.7%	16 761	33.4%	7 622	15.2%	7 125	14.2%	58 999	117.4%	13 847	84.7%	(48.5%)
Provincial Government	8 000	14 000	-	-	-	-	18 102	129.3%	-	-	18 102	129.3%	-	6.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 246**	**64 246**	**27 491**	**47.2%**	**16 761**	**28.8%**	**25 724**	**40.0%**	**7 125**	**11.1%**	**77 101**	**120.0%**	**13 847**	**77.0%**	**(48.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 146	76 780	3 504	6.1%	5 120	9.0%	11 074	14.4%	7 538	9.8%	27 236	35.5%	3 887	31.6%	93.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**115 392**	**141 026**	**30 996**	**26.9%**	**21 881**	**19.0%**	**36 798**	**26.1%**	**14 663**	**10.4%**	**104 337**	**74.0%**	**17 734**	**53.8%**	**(17.3%)**
Governance and Administration	**1 505**	**124**	**30 996**	**2 059.5%**	**1 849**	**122.9%**	**58**	**46.4%**	**-**	**-**	**32 902**	**26 467.7%**	**17 734**	**2 301.4%**	**(100.0%)**
Executive & Council	85	65	30 996	36 465.7%	1 721	2 024.7%	-	-	-	-	32 717	50 333.6%	17 734	9 523.9%	(100.0%)
Budget & Treasury Office	220	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	50	-	-	128	10.7%	58	115.3%	-	-	186	371.4%	-	-	-
Community and Public Safety	**63 349**	**57 844**	**-**	**-**	**7 029**	**11.1%**	**7 615**	**13.2%**	**5 616**	**9.7%**	**20 260**	**35.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	59 993	53 533	-	-	7 029	11.7%	5 724	10.7%	4 517	8.4%	17 270	32.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 356	4 311	-	-	-	-	1 891	43.9%	1 099	25.5%	2 990	69.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 173**	**48 726**	**-**	**-**	**7 532**	**16.7%**	**4 878**	**10.0%**	**7 021**	**14.4%**	**19 431**	**39.9%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	1 645	-	-	-	-	-	1 645	-	-	-	-
Road Transport	45 173	48 726	-	-	5 887	13.0%	4 878	10.0%	7 021	14.4%	17 786	36.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 365**	**34 332**	**-**	**-**	**5 471**	**102.0%**	**24 247**	**70.6%**	**2 025**	**5.9%**	**31 743**	**92.5%**	**-**	**-**	**(100.0%)**
Electricity	5 330	34 294	-	-	5 471	102.6%	24 247	70.7%	2 025	5.9%	31 743	92.6%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	35	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**218 510**	**248 462**	**95 059**	**43.5%**	**32 073**	**14.7%**	**59 497**	**23.9%**	**6 101**	**2.5%**	**192 731**	**77.6%**	**26 226**	**129.2%**	**(76.7%)**
Property rates, penalties and collection charges	17 681	39 542	11 094	62.7%	1 880	10.6%	2 142	5.4%	1 424	3.6%	16 539	41.8%	1 725	118.8%	(17.5%)
Service charges	**17 311**	**10 377**	**2 351**	**13.6%**	**2 816**	**16.3%**	**2 771**	**26.7%**	**1 758**	**16.9%**	**9 696**	**93.4%**	**2 261**	**57.8%**	**(22.3%)**
Other revenue	828	3 225	1 043	125.9%	873	105.4%	1 048	32.5%	703	21.8%	3 668	113.7%	1 275	536.0%	(44.8%)
Government - operating	121 188	121 712	53 149	43.9%	31	-	30 594	25.1%	-	-	83 774	68.8%	-	138.4%	-
Government - capital	58 246	64 246	25 000	42.9%	24 000	41.2%	20 246	31.5%	-	-	69 246	107.8%	18 777	123.3%	(100.0%)
Interest	3 256	9 359	2 423	74.4%	2 473	76.0%	2 696	28.8%	2 216	23.7%	9 808	104.8%	2 188	212.2%	1.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(119 301)**	**(191 490)**	**(77 513)**	**65.0%**	**(25 295)**	**21.2%**	**(28 003)**	**14.6%**	**(16 394)**	**8.6%**	**(147 205)**	**76.9%**	**(32 637)**	**122.6%**	**(49.8%)**
Suppliers and employees	(115 997)	(188 925)	(76 557)	66.0%	(24 506)	21.1%	(22 836)	12.1%	(15 836)	8.4%	(139 736)	74.0%	(31 334)	118.0%	(49.5%)
Finance charges	(4)	(15)	(9)	219.4%	-	-	-	-	-	-	(9)	59.7%	-	7.9%	-
Transfers and grants	(3 300)	(2 550)	(946)	28.7%	(789)	23.9%	(5 167)	202.6%	(557)	21.9%	(7 460)	292.5%	(1 303)	992.0%	(57.2%)
Net Cash from/(used) Operating Activities	**99 209**	**56 971**	**17 546**	**17.7%**	**6 778**	**6.8%**	**31 494**	**55.3%**	**(10 293)**	**(18.1%)**	**45 526**	**79.9%**	**(6 410)**	**148.0%**	**60.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 392)**	**(141 026)**	**(30 626)**	**26.5%**	**(14 488)**	**12.6%**	**(36 992)**	**26.2%**	**(18 034)**	**12.8%**	**(100 141)**	**71.0%**	**-**	**-**	**(100.0%)**
Capital assets	(115 392)	(141 026)	(30 626)	26.5%	(14 488)	12.6%	(36 992)	26.2%	(18 034)	12.8%	(100 141)	71.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(115 392)**	**(141 026)**	**(30 626)**	**26.5%**	**(14 488)**	**12.6%**	**(36 992)**	**26.2%**	**(18 034)**	**12.8%**	**(100 141)**	**71.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(521)**	**(242)**	**(120)**	**23.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(120)**	**49.4%**	**-**	**73.3%**	**-**
Repayment of borrowing	(521)	(242)	(120)	23.0%	-	-	-	-	-	-	(120)	49.4%	-	73.3%	-
Net Cash from/(used) Financing Activities	**(521)**	**(242)**	**(120)**	**23.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(120)**	**49.4%**	**-**	**73.3%**	**-**
Net Increase/(Decrease) in cash held	**(16 704)**	**(84 297)**	**(13 199)**	**79.0%**	**(7 710)**	**46.2%**	**(5 498)**	**6.5%**	**(28 327)**	**33.6%**	**(54 735)**	**64.9%**	**(6 410)**	**(186.2%)**	**341.9%**
Cash/cash equivalents at the year begin:	(48 673)	201	114 302	(234.8%)	101 103	(207.7%)	93 392	46 514.6%	87 895	43 776.4%	114 302	56 928.8%	152 940	85.3%	(42.5%)
Cash/cash equivalents at the year end:	**(65 377)**	**(84 096)**	**101 103**	**(154.6%)**	**93 392**	**(142.9%)**	**87 895**	**(104.5%)**	**59 568**	**(70.8%)**	**59 568**	**(70.8%)**	**146 529**	**245.1%**	**(59.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**177 064**	**177 064**	**3 103**	**1.8%**	**3 103**	**1.8%**	**3 103**	**1.8%**	**3 103**	**1.8%**	**12 411**	**7.0%**	**3 108**	**46.4%**	**(.2%)**
Property rates	10 351	10 351	3 103	30.0%	3 103	30.0%	3 103	30.0%	3 103	30.0%	12 411	119.9%	3 103	348.5%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	273	273	-	-	-	-	-	-	-	-	-	-	5	13.2%	(100.0%)
Interest earned - external investments	3 272	3 272	-	-	-	-	-	-	-	-	-	-	-	20.1%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 953	162 953	-	-	-	-	-	-	-	-	-	-	-	38.7%	-
Other own revenue	215	215	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**216 102**	**216 102**	**19 510**	**9.0%**	**24 764**	**11.5%**	**18 487**	**8.6%**	**18 377**	**8.5%**	**81 137**	**37.5%**	**14 342**	**38.3%**	**28.1%**
Employee related costs	31 680	31 680	8 166	25.8%	10 198	32.2%	7 603	24.0%	7 714	24.3%	33 681	106.3%	7 389	80.4%	4.4%
Remuneration of councillors	10 284	10 284	1 594	15.5%	1 594	15.5%	1 880	18.3%	1 689	16.4%	6 757	65.7%	1 534	62.0%	10.1%
Debt impairment	1 068	1 068	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 042	22 042	64	.3%	-	-	-	-	-	-	64	.3%	500	20.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 450	13 450	-	-	-	-	-	-	-	-	-	-	108	6.6%	(100.0%)
Transfers and grants	7 400	7 400	2 260	30.5%	5 195	70.2%	1 562	21.1%	1 862	25.2%	10 879	147.0%	-	56.9%	(100.0%)
Other expenditure	130 178	130 178	7 425	5.7%	7 777	6.0%	7 443	5.7%	7 112	5.5%	29 757	22.9%	4 810	26.2%	47.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 038)**	**(39 038)**	**(16 407)**		**(21 661)**		**(15 384)**		**(15 274)**		**(68 726)**		**(11 234)**		
Transfers recognised - capital	38 048	38 048	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(990)**	**(990)**	**(16 407)**		**(21 661)**		**(15 384)**		**(15 274)**		**(68 726)**		**(11 234)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(990)**	**(990)**	**(16 407)**		**(21 661)**		**(15 384)**		**(15 274)**		**(68 726)**		**(11 234)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(990)**	**(990)**	**(16 407)**		**(21 661)**		**(15 384)**		**(15 274)**		**(68 726)**		**(11 234)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(990)**	**(990)**	**(16 407)**		**(21 661)**		**(15 384)**		**(15 274)**		**(68 726)**		**(11 234)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**58 048**	**58 048**	**7 523**	**13.0%**	**16 384**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**90.4%**	**(62.1%)**
National Government	58 048	58 048	7 523	13.0%	16 384	28.2%	235	.4%	2 817	4.9%	26 959	46.4%	7 425	113.1%	(62.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 048**	**58 048**	**7 523**	**13.0%**	**16 384**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**113.1%**	**(62.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 048**	**58 048**	**7 523**	**13.0%**	**16 384**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**90.4%**	**(62.1%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**235**	**-**	**-**	**-**	**235**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	235	-	-	-	235	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 048**	**38 048**	**7 523**	**19.8%**	**16 384**	**43.1%**	**-**	**-**	**2 817**	**7.4%**	**26 724**	**70.2%**	**7 425**	**113.1%**	**(62.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 048	38 048	7 523	19.8%	16 384	43.1%	-	-	2 817	7.4%	26 724	70.2%	7 425	113.1%	(62.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**20 000**	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**211 149**	**211 149**	**78 537**	**37.2%**	**10 000**	**4.7%**	**18 048**	**8.5%**	**-**	**-**	**106 585**	**50.5%**	**-**	**41.8%**	**-**
Property rates, penalties and collection charges	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**360**	**360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	516	516	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	162 953	162 953	60 537	37.1%	-	-	-	-	-	-	60 537	37.1%	-	43.3%	-
Government - capital	38 048	38 048	18 000	47.3%	10 000	26.3%	18 048	47.4%	-	-	46 048	121.0%	-	37.9%	-
Interest	3 272	3 272	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(192 991)**	**(192 991)**	**(5 839)**	**3.0%**	**(6 619)**	**3.4%**	**(21 024)**	**10.9%**	**(6 860)**	**3.6%**	**(40 342)**	**20.9%**	**(6 018)**	**39.4%**	**14.0%**
Suppliers and employees	(185 591)	(185 591)	(5 839)	3.1%	(6 619)	3.6%	(21 024)	11.3%	(6 860)	3.7%	(40 342)	21.7%	(6 018)	39.4%	14.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 400)	(7 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 158**	**18 158**	**72 698**	**400.4%**	**3 381**	**18.6%**	**(2 976)**	**(16.4%)**	**(6 860)**	**(37.8%)**	**66 243**	**364.8%**	**(6 018)**	**45.9%**	**14.0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 950)**	**(51 950)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(51 950)	(51 950)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 950)**	**(51 950)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(33 792)**	**(33 792)**	**72 698**	**(215.1%)**	**3 381**	**(10.0%)**	**(2 976)**	**8.8%**	**(6 860)**	**20.3%**	**66 243**	**(196.0%)**	**(6 018)**	**78.7%**	**14.0%**
Cash/cash equivalents at the year begin:	83 155	83 155	76 032	91.4%	148 730	178.9%	152 111	182.9%	149 135	179.3%	76 032	91.4%	103 964	94.4%	43.4%
Cash/cash equivalents at the year end:	**49 363**	**49 363**	**148 730**	**301.3%**	**152 111**	**308.1%**	**149 135**	**302.1%**	**142 275**	**288.2%**	**142 275**	**288.2%**	**97 945**	**90.4%**	**45.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	**954**	**5.5%**	**672**	**3.9%**	**514**	**3.0%**	**15 191**	**87.7%**	**17 331**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**954**	**5.5%**	**672**	**3.9%**	**514**	**3.0%**	**15 191**	**87.7%**	**17 331**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	325	100.0%	-	-	-	-	-	-	325	51.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	313	100.0%	-	-	-	-	-	-	313	49.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**638**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**638**	**100.0%**

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**204 843**	**309 624**	**80 630**	**39.4%**	**78 468**	**38.3%**	**68 036**	**22.0%**	**80 017**	**25.8%**	**307 152**	**99.2%**	**63 962**	**144.3%**	**25.1%**
Property rates	30 321	30 321	7 888	26.0%	1 782	5.9%	7 787	25.7%	8 067	26.6%	25 523	84.2%	6 818	103.0%	18.3%
Property rates - penalties and collection charges	1 370	1 378	550	40.1%	284	20.7%	694	50.3%	106	7.7%	1 633	118.5%	540	145.6%	(80.4%)
Service charges - electricity revenue	62 588	62 404	30 215	48.3%	14 957	23.9%	2 104	3.4%	27 177	43.5%	74 453	119.3%	13 116	98.9%	107.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 648	6 648	1 849	27.8%	639	9.6%	1 688	25.4%	1 922	28.9%	6 098	91.7%	1 712	98.0%	12.2%
Service charges - other	1 455	-	5	.3%	-	-	-	-	-	-	5	-	142	71.5%	(100.0%)
Rental of facilities and equipment	3 526	2 738	1 648	46.7%	47	1.3%	1 272	46.4%	202	7.4%	3 168	115.7%	1 457	105.8%	(86.1%)
Interest earned - external investments	3 100	1 500	489	15.8%	167	5.4%	745	49.6%	708	47.2%	2 109	140.6%	2 624	1 035.5%	(73.0%)
Interest earned - outstanding debtors	191	-	-	-	-	-	219	-	678	-	897	-	183	285.3%	271.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	425	230	24	5.6%	17	4.0%	182	79.3%	44	19.2%	267	116.1%	51	53.2%	(12.9%)
Licences and permits	2 170	2 152	505	23.3%	132	6.1%	327	15.2%	402	18.7%	1 365	63.5%	453	86.1%	(11.4%)
Agency services	1 150	1 150	-	-	-	-	-	-	-	-	-	-	324	87.1%	(100.0%)
Transfers recognised - operational	91 052	179 306	36 865	40.5%	60 318	66.2%	52 583	29.3%	36 724	20.5%	186 490	104.0%	36 519	168.6%	.6%
Other own revenue	847	21 798	593	70.1%	125	14.7%	437	2.0%	3 989	18.3%	5 145	23.6%	23	69.8%	17 408.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 773**	**337 805**	**56 126**	**27.0%**	**44 655**	**21.5%**	**77 439**	**22.9%**	**106 835**	**31.6%**	**285 054**	**84.4%**	**74 185**	**108.7%**	**44.0%**
Employee related costs	83 011	73 123	18 239	22.0%	21 991	26.5%	20 928	28.6%	18 304	25.0%	79 462	108.7%	13 364	87.6%	37.0%
Remuneration of councillors	8 484	9 257	2 001	23.6%	1 757	20.7%	870	9.4%	3 687	39.8%	8 315	89.8%	1 275	77.8%	189.2%
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 854	21 339	-	-	-	-	14 974	70.2%	-	-	14 974	70.2%	-	-	-
Finance charges	1 364	1 364	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	46 838	46 838	5 527	11.8%	2 675	5.7%	18 944	40.4%	14 104	30.1%	41 250	88.1%	7 449	76.9%	89.3%
Other Materials	243	343	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 616	12 772	2 588	15.6%	2 136	12.9%	7 105	55.6%	1 666	13.0%	13 495	105.7%	3 077	80.0%	(45.9%)
Transfers and grants	2 400	88 955	19 407	808.6%	9 282	386.8%	3 971	4.5%	50 311	56.6%	82 971	93.3%	432	158.5%	11 546.1%
Other expenditure	21 263	81 115	8 363	39.3%	6 814	32.0%	10 646	13.1%	18 764	23.1%	44 587	55.0%	48 588	250.5%	(61.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 930)**	**(28 181)**	**24 505**		**33 814**		**(9 403)**		**(26 818)**		**22 097**		**(10 223)**		
Transfers recognised - capital	69 570	29 570	-	-	8 791	12.6%	3 069	10.4%	-	-	11 860	40.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66 640**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 640**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 640**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 640**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**105 731**	**84 545**	**24 617**	**23.3%**	**17 428**	**16.5%**	**9 841**	**11.6%**	**18 809**	**22.2%**	**70 696**	**83.6%**	**18 123**	**65.9%**	**3.8%**
National Government	51 570	49 500	2 729	5.3%	4 084	7.9%	9 485	19.2%	12 373	25.0%	28 671	57.9%	14 921	120.8%	(17.1%)
Provincial Government	18 000	5 000	338	1.9%	8 426	46.8%	-	-	-	-	8 763	175.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 570**	**54 500**	**3 067**	**4.4%**	**12 510**	**18.0%**	**9 485**	**17.4%**	**12 373**	**22.7%**	**37 435**	**68.7%**	**14 921**	**86.1%**	**(17.1%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 161	15 821	21 551	349.8%	4 919	79.8%	356	2.3%	6 436	40.7%	33 261	210.2%	3 201	19.0%	101.0%
Public contributions and donations	-	14 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**105 731**	**84 545**	**24 617**	**23.3%**	**17 428**	**16.5%**	**9 841**	**11.6%**	**18 809**	**22.2%**	**70 696**	**83.6%**	**18 123**	**65.9%**	**3.8%**
Governance and Administration	**21 090**	**1 210**	**38**	**.2%**	**-**	**-**	**78**	**6.4%**	**1 476**	**121.9%**	**1 591**	**131.5%**	**5 413**	**301.7%**	**(72.7%)**
Executive & Council	20 150	300	-	-	-	-	25	8.2%	1 090	363.2%	1 114	371.4%	720	169.6%	51.4%
Budget & Treasury Office	300	300	38	12.6%	-	-	2	.7%	137	45.7%	177	59.0%	-	57.5%	(100.0%)
Corporate Services	640	610	-	-	-	-	51	8.4%	249	40.8%	300	49.2%	4 693	21 491.3%	(94.7%)
Community and Public Safety	**10 778**	**4 157**	**1 989**	**18.5%**	**1 414**	**13.1%**	**-**	**-**	**30**	**.7%**	**3 434**	**82.6%**	**1 891**	**45.6%**	**(98.4%)**
Community & Social Services	10 778	4 057	1 989	18.5%	1 414	13.1%	-	-	30	.7%	3 434	84.6%	1 643	33.9%	(98.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Public Safety	-	100	-	-	-	-	-	-	-	-	-	-	199	72.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 253**	**43 846**	**17 431**	**36.9%**	**12 514**	**26.5%**	**9 485**	**21.6%**	**12 544**	**28.6%**	**51 975**	**118.5%**	**1 568**	**36.3%**	**700.1%**
Planning and Development	10 122	5 122	350	3.5%	-	-	-	-	4	.1%	354	6.9%	-	-	(100.0%)
Road Transport	37 131	38 724	17 081	46.0%	12 514	33.7%	9 485	24.5%	12 540	32.4%	51 621	133.3%	1 568	48.9%	699.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 610**	**35 332**	**5 159**	**19.4%**	**3 500**	**13.2%**	**278**	**.8%**	**4 759**	**13.5%**	**13 696**	**38.8%**	**9 251**	**74.1%**	**(48.6%)**
Electricity	26 610	27 952	5 159	19.4%	-	-	4	-	4 744	17.0%	9 908	35.4%	2 858	62.2%	66.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	7 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	3 500	-	274	-	14	-	3 788	-	6 393	117.1%	(99.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**251 764**	**252 033**	**69 736**	**27.7%**	**77 408**	**30.7%**	**55 491**	**22.0%**	**60 757**	**24.1%**	**263 391**	**104.5%**	**58 199**	**98.5%**	**4.4%**
Property rates, penalties and collection charges	25 490	25 760	6 735	26.4%	8 020	31.5%	5 273	20.5%	4 856	18.9%	24 884	96.6%	6 320	88.6%	(23.2%)
Service charges	**59 973**	**59 973**	**19 293**	**32.2%**	**17 901**	**29.8%**	**17 554**	**29.3%**	**15 319**	**25.5%**	**70 066**	**116.8%**	**13 140**	**107.8%**	**16.6%**
Other revenue	6 340	6 339	1 369	21.6%	664	10.5%	1 341	21.2%	916	14.4%	4 289	67.7%	1 074	66.2%	(14.7%)
Government - operating	87 099	87 099	36 593	42.0%	40 359	46.3%	21 318	24.5%	39 064	44.8%	137 334	157.7%	36 520	164.2%	7.0%
Government - capital	69 571	69 571	5 000	7.2%	10 000	14.4%	9 570	13.8%	-	-	24 570	35.3%	-	-	-
Interest	3 291	3 291	745	22.6%	465	14.1%	436	13.2%	602	18.3%	2 248	68.3%	1 145	364.7%	(47.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(180 638)**	**(178 238)**	**(39 753)**	**22.0%**	**(45 769)**	**25.3%**	**(48 471)**	**27.2%**	**(45 030)**	**25.3%**	**(179 023)**	**100.4%**	**(76 745)**	**130.7%**	**(41.3%)**
Suppliers and employees	(149 861)	(151 225)	(39 584)	26.4%	(45 769)	30.5%	(46 037)	30.4%	(44 348)	29.3%	(175 738)	116.2%	(76 292)	130.6%	(41.9%)
Finance charges	(1 364)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 413)	(27 013)	(169)	.6%	-	-	(2 434)	9.0%	(683)	2.5%	(3 285)	12.2%	(453)	156.0%	50.7%
Net Cash from/(used) Operating Activities	**71 126**	**73 795**	**29 983**	**42.2%**	**31 639**	**44.5%**	**7 020**	**9.5%**	**15 726**	**21.3%**	**84 368**	**114.3%**	**(18 545)**	**4.2%**	**(184.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 585)**	**(84 585)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(84 585)	(84 585)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(84 585)**	**(84 085)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**15 200**	**30 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**40.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	-	-	-	-	-	-	-	-	-	4	40.1%	(100.0%)
Payments	**(3 000)**	**(3 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**12 200**	**27 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**40.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(1 259)**	**16 710**	**29 983**	**(2 381.5%)**	**31 639**	**(2 513.0%)**	**7 020**	**42.0%**	**15 726**	**94.1%**	**84 368**	**504.9%**	**(18 542)**	**(18.4%)**	**(184.8%)**
Cash/cash equivalents at the year begin:	48 000	48 000	-	-	29 983	62.5%	61 622	128.4%	68 642	143.0%	-	-	20 786	-	230.2%
Cash/cash equivalents at the year end:	**46 741**	**64 710**	**29 983**	**64.1%**	**61 622**	**131.8%**	**68 642**	**106.1%**	**84 368**	**130.4%**	**84 368**	**130.4%**	**2 244**	**4.7%**	**3 659.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	4 606	35.0%	1 615	12.3%	950	7.2%	5 989	45.5%	13 160	29.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 049	8.4%	820	3.4%	340	1.4%	21 181	86.8%	24 390	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	675	12.6%	383	7.1%	320	6.0%	3 978	74.3%	5 356	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	41	9.4%	41	9.2%	40	9.0%	320	72.4%	442	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	110	100.0%	110	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	143	13.3%	1 360	126.4%	93	8.6%	(520)	(48.3%)	1 076	2.4%	-	-	-	-
Total By Income Source	**7 514**	**16.9%**	**4 218**	**9.5%**	**1 742**	**3.9%**	**31 058**	**69.7%**	**44 533**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	665	23.5%	480	17.0%	(288)	(10.2%)	1 975	69.7%	2 832	6.4%	-	-	-	-
Commercial	535	9.2%	(1 007)	(17.4%)	137	2.4%	6 132	105.8%	5 796	13.0%	-	-	-	-
Households	2 738	13.0%	1 189	5.6%	911	4.3%	16 259	77.1%	21 097	47.4%	-	-	-	-
Other	3 577	24.2%	3 556	24.0%	982	6.6%	6 693	45.2%	14 807	33.3%	-	-	-	-
Total By Customer Group	**7 514**	**16.9%**	**4 218**	**9.5%**	**1 742**	**3.9%**	**31 058**	**69.7%**	**44 533**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	187	20.6%	(6)	(.6%)	344	37.9%	383	42.1%	908	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**187**	**20.6%**	**(6)**	**(.6%)**	**344**	**37.9%**	**383**	**42.1%**	**908**	**100.0%**

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**310 663**	**388 847**	**128 035**	**41.2%**	**122 172**	**39.3%**	**121 250**	**31.2%**	**35 415**	**9.1%**	**406 872**	**104.6%**	**27 147**	**106.6%**	**30.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	43 435	39 305	6 612	15.2%	11 644	26.8%	8 526	21.7%	7 319	18.6%	34 101	86.8%	9 512	104.8%	(23.1%)
Service charges - sanitation revenue	11 403	10 229	1 826	16.0%	2 547	22.3%	2 217	21.7%	2 016	19.7%	8 607	84.1%	2 480	101.5%	(18.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	606	106	30.8%	197	56.9%	85	14.0%	86	14.1%	473	78.1%	63	82.4%	36.8%
Interest earned - external investments	4 796	6 554	1 062	22.1%	2 215	46.2%	2 361	36.0%	2 067	31.5%	7 705	117.6%	1 812	153.8%	14.1%
Interest earned - outstanding debtors	3 896	19 206	4 671	119.9%	4 947	127.0%	5 114	26.6%	5 219	27.2%	19 952	103.9%	4 487	106.2%	16.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	246 498	312 485	113 690	46.1%	100 468	40.8%	102 910	32.9%	18 693	6.0%	335 762	107.4%	9 264	106.5%	101.8%
Other own revenue	290	461	66	22.7%	154	53.1%	36	7.8%	16	3.5%	271	58.8%	(471)	(13.8%)	(103.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**405 027**	**453 223**	**62 795**	**15.5%**	**150 026**	**37.0%**	**90 013**	**19.9%**	**114 177**	**25.2%**	**417 012**	**92.0%**	**64 712**	**75.1%**	**76.4%**
Employee related costs	120 583	107 679	23 947	19.9%	28 357	23.5%	24 957	23.2%	24 659	22.9%	101 921	94.7%	21 311	84.9%	15.7%
Remuneration of councillors	4 022	4 308	1 314	32.7%	885	22.0%	1 080	25.1%	966	22.4%	4 246	98.6%	1 220	107.1%	(20.8%)
Debt impairment	33 127	33 127	-	-	-	-	-	-	40 809	123.2%	40 809	123.2%	-	-	(100.0%)
Depreciation and asset impairment	61 237	54 758	-	-	27 379	44.7%	1 264	2.3%	780	1.4%	29 423	53.7%	2 744	53.0%	(71.6%)
Finance charges	1 000	5 161	2 150	215.1%	20	2.0%	307	5.9%	184	3.6%	2 661	51.6%	292	65.4%	(37.1%)
Bulk purchases	16 157	11 657	1 004	6.2%	3 620	22.4%	2 871	24.6%	2 914	25.0%	10 410	89.3%	6 590	88.2%	(55.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 696	92 074	10 195	15.3%	37 133	55.7%	7 757	8.4%	19 642	21.3%	74 727	81.2%	21 025	132.2%	(6.6%)
Transfers and grants	420	-	42	10.0%	(42)	(10.1%)	-	-	-	-	(0)	-	-	-	-
Other expenditure	101 786	144 459	24 143	23.7%	52 673	51.7%	51 778	35.8%	24 223	16.8%	152 817	105.8%	11 531	70.1%	110.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 364)**	**(64 377)**	**65 239**		**(27 854)**		**31 237**		**(78 762)**		**(10 140)**		**(37 565)**		
Transfers recognised - capital	419 159	421 509	103 344	24.7%	135 689	32.4%	73 639	17.5%	64 556	15.3%	377 228	89.5%	73 496	66.0%	(12.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 716	16 036	5 500	96.2%	376	6.6%	526	3.3%	301	1.9%	6 703	41.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**330 511**	**373 168**	**174 084**		**108 211**		**105 402**		**(13 905)**		**373 791**		**35 930**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**330 511**	**373 168**	**174 084**		**108 211**		**105 402**		**(13 905)**		**373 791**		**35 930**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**330 511**	**373 168**	**174 084**		**108 211**		**105 402**		**(13 905)**		**373 791**		**35 930**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**330 511**	**373 168**	**174 084**		**108 211**		**105 402**		**(13 905)**		**373 791**		**35 930**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**424 875**	**440 841**	**108 844**	**25.6%**	**136 065**	**32.0%**	**73 793**	**16.7%**	**65 229**	**14.8%**	**383 931**	**87.1%**	**81 743**	**68.7%**	**(20.2%)**
National Government	419 159	416 509	103 344	24.7%	132 551	31.6%	68 564	16.5%	64 473	15.5%	368 933	88.6%	78 338	81.2%	(17.7%)
Provincial Government	-	5 000	-	-	3 138	-	1 779	35.6%	83	1.7%	5 000	100.0%	185	-	(55.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**419 159**	**421 509**	**103 344**	**24.7%**	**135 689**	**32.4%**	**70 343**	**16.7%**	**64 556**	**15.3%**	**373 933**	**88.7%**	**78 524**	**81.7%**	**(17.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 716	19 332	5 500	96.2%	376	6.6%	27	.1%	673	3.5%	6 576	34.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	3 423	-	-	-	3 423	-	3 219	-	(100.0%)
Capital Expenditure Standard Classification	**424 875**	**440 841**	**108 844**	**25.6%**	**136 065**	**32.0%**	**73 793**	**16.7%**	**65 229**	**14.8%**	**383 931**	**87.1%**	**81 743**	**68.7%**	**(20.2%)**
Governance and Administration	**5 600**	**5 980**	**5 500**	**98.2%**	**376**	**6.7%**	**153**	**2.6%**	**426**	**7.1%**	**6 455**	**108.0%**	**3 219**	**435.3%**	**(86.8%)**
Executive & Council	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	15	-	-	-	-	-	-	1	4.8%	1	4.8%	-	-	(100.0%)
Corporate Services	5 600	5 959	5 500	98.2%	376	6.7%	153	2.6%	425	7.1%	6 455	108.3%	3 219	1 344.0%	(86.8%)
Community and Public Safety	**60**	**8 296**	**-**	**-**	**3 138**	**5 229.9%**	**5 075**	**61.2%**	**83**	**1.0%**	**8 296**	**100.0%**	**185**	**3 549.9%**	**(55.0%)**
Community & Social Services	60	8 296	-	-	3 138	5 229.9%	5 075	61.2%	83	1.0%	8 296	100.0%	185	3 549.9%	(55.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16**	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**419 199**	**426 549**	**103 344**	**24.7%**	**132 551**	**31.6%**	**68 564**	**16.1%**	**64 720**	**15.2%**	**369 180**	**86.6%**	**78 338**	**67.6%**	**(17.4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	314 075	330 290	103 344	32.9%	131 464	41.9%	65 938	20.0%	64 473	19.5%	365 219	110.6%	78 338	81.7%	(17.7%)
Waste Water Management	105 124	96 259	-	-	1 087	1.0%	2 626	2.7%	247	.3%	3 960	4.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**707 887**	**771 619**	**324 935**	**45.9%**	**255 081**	**36.0%**	**192 702**	**25.0%**	**35 166**	**4.6%**	**807 884**	**104.7%**	**40 045**	**97.1%**	**(12.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**32 903**	**27 570**	**6 012**	**18.3%**	**6 419**	**19.5%**	**5 036**	**18.3%**	**5 144**	**18.7%**	**22 611**	**82.0%**	**6 804**	**116.8%**	**(24.4%)**
Other revenue	635	1 362	162	25.6%	361	56.8%	121	8.9%	102	7.5%	746	54.8%	132	-	(23.3%)
Government - operating	246 498	312 485	112 957	45.8%	105 587	42.8%	128 381	41.1%	14 212	4.5%	361 137	115.6%	10 621	127.5%	33.8%
Government - capital	419 159	421 509	204 345	48.8%	140 789	33.6%	56 364	13.4%	13 052	3.1%	414 551	98.3%	20 050	74.9%	(34.9%)
Interest	8 692	8 692	1 458	16.8%	1 925	22.1%	2 799	32.2%	2 657	30.6%	8 840	101.7%	2 437	194.9%	9.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(271 524)**	**(365 459)**	**(149 893)**	**55.2%**	**(170 803)**	**62.9%**	**(21 690)**	**5.9%**	**(54 697)**	**15.0%**	**(397 084)**	**108.7%**	**(61 728)**	**94.8%**	**(11.4%)**
Suppliers and employees	(270 104)	(360 177)	(147 701)	54.7%	(170 723)	63.2%	(21 384)	5.9%	(54 513)	15.1%	(394 321)	109.5%	(61 435)	95.8%	(11.3%)
Finance charges	(1 000)	(5 161)	(2 150)	215.1%	(20)	2.0%	(307)	5.9%	(184)	3.6%	(2 661)	51.6%	(292)	65.4%	(37.1%)
Transfers and grants	(420)	(120)	(42)	10.0%	(60)	14.2%	-	-	-	-	(102)	84.9%	-	-	-
Net Cash from/(used) Operating Activities	**436 364**	**406 160**	**175 042**	**40.1%**	**84 278**	**19.3%**	**171 012**	**42.1%**	**(19 531)**	**(4.8%)**	**410 801**	**101.1%**	**(21 683)**	**99.2%**	**(9.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**16 481**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	16 481	-	(100.0%)
Payments	**(424 875)**	**(437 545)**	**(106 081)**	**25.0%**	**(87 384)**	**20.6%**	**(74 302)**	**17.0%**	**(64 982)**	**14.9%**	**(332 749)**	**76.0%**	**(81 373)**	**67.8%**	**(20.1%)**
Capital assets	(424 875)	(437 545)	(106 081)	25.0%	(87 384)	20.6%	(74 302)	17.0%	(64 982)	14.9%	(332 749)	76.0%	(81 373)	67.8%	(20.1%)
Net Cash from/(used) Investing Activities	**(424 875)**	**(437 545)**	**(106 081)**	**25.0%**	**(87 384)**	**20.6%**	**(74 302)**	**17.0%**	**(64 982)**	**14.9%**	**(332 749)**	**76.0%**	**(64 892)**	**48.8%**	**.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(35 991)**	**(10 553)**	**(75 782)**	**210.6%**	**-**	**-**	**(2 241)**	**21.2%**	**(2 164)**	**20.5%**	**(80 187)**	**759.8%**	**-**	**97.5%**	**(100.0%)**
Repayment of borrowing	(35 991)	(10 553)	(75 782)	210.6%	-	-	(2 241)	21.2%	(2 164)	20.5%	(80 187)	759.8%	-	97.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(35 991)**	**(10 553)**	**(75 782)**	**210.6%**	**-**	**-**	**(2 241)**	**21.2%**	**(2 164)**	**20.5%**	**(80 187)**	**759.8%**	**-**	**95.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(24 502)**	**(41 938)**	**(6 821)**	**27.8%**	**(3 106)**	**12.7%**	**94 468**	**(225.3%)**	**(86 677)**	**206.7%**	**(2 136)**	**5.1%**	**(86 575)**	**(4.9%)**	**.1%**
Cash/cash equivalents at the year begin:	5 075	57 974	11 735	231.2%	4 913	96.8%	1 807	3.1%	96 276	166.1%	11 735	20.2%	98 460	2.8%	(2.2%)
Cash/cash equivalents at the year end:	**(19 427)**	**16 036**	**4 913**	**(25.3%)**	**1 807**	**(9.3%)**	**96 276**	**600.4%**	**9 599**	**59.9%**	**9 599**	**59.9%**	**11 885**	**(8.4%)**	**(19.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 276	1.9%	3 123	1.8%	2 743	1.6%	167 454	94.8%	176 596	60.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	706	1.5%	676	1.4%	567	1.2%	46 214	96.0%	48 163	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 766	2.7%	1 753	2.7%	1 728	2.6%	60 247	92.0%	65 494	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 747**	**2.0%**	**5 552**	**1.9%**	**5 039**	**1.7%**	**273 915**	**94.4%**	**290 252**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	825	4.5%	1 019	5.6%	801	4.4%	15 606	85.5%	18 251	6.3%	-	-	-	-
Commercial	612	2.8%	682	3.2%	408	1.9%	19 865	92.1%	21 567	7.4%	-	-	-	-
Households	4 311	1.7%	3 850	1.5%	3 830	1.5%	238 444	95.2%	250 435	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 747**	**2.0%**	**5 552**	**1.9%**	**5 039**	**1.7%**	**273 915**	**94.4%**	**290 252**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 839	99.3%	45	.7%	1	-	0	-	6 885	48.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 463	100.0%	7 463	52.0%
Total	**6 839**	**47.7%**	**45**	**.3%**	**1**	**-**	**7 463**	**52.0%**	**14 348**	**100.0%**

Contact Details

Municipal Manager	Dr EMS Ntombela	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**1 580 961**	**1 274 772**	**426 761**	**27.0%**	**398 077**	**25.2%**	**457 398**	**35.9%**	**401 400**	**31.5%**	**1 683 636**	**132.1%**	**309 494**	**99.4%**	**29.7%**
Property rates	240 640	232 130	60 759	25.2%	54 833	22.8%	58 333	25.1%	66 441	28.6%	240 367	103.5%	49 927	95.9%	33.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	649 212	651 708	143 588	22.1%	148 179	22.8%	140 181	21.5%	169 970	26.1%	601 919	92.4%	194 246	92.8%	(12.5%)
Service charges - water revenue	163 809	172 646	38 912	23.8%	38 226	23.3%	48 776	28.3%	35 316	20.5%	161 231	93.4%	35 883	81.4%	(1.6%)
Service charges - sanitation revenue	95 592	96 143	25 723	26.9%	13 034	13.6%	32 841	34.2%	23 638	24.6%	95 237	99.1%	22 822	80.1%	3.6%
Service charges - refuse revenue	78 850	77 964	13 800	17.5%	13 843	17.6%	30 550	39.2%	19 316	24.8%	77 509	99.4%	8 661	72.1%	123.0%
Service charges - other	-	-	0	-	-	-	-	-	-	-	0	-	0	-	(100.0%)
Rental of facilities and equipment	7 126	6 715	1 681	23.6%	1 631	22.9%	1 703	25.4%	1 621	24.1%	6 636	98.8%	1 835	97.4%	(11.7%)
Interest earned - external investments	12 000	9 270	2 980	24.8%	2 844	23.7%	907	9.8%	1 078	11.6%	7 809	84.2%	1 552	57.8%	(30.5%)
Interest earned - outstanding debtors	8 700	5 700	291	3.3%	2 193	25.2%	1 757	30.8%	2 916	51.2%	7 156	125.6%	1 944	99.2%	50.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	3 110	5 146	1 048	33.7%	1 810	58.2%	1 098	21.3%	898	17.4%	4 854	94.3%	1 171	236.1%	(23.4%)
Licences and permits	13	11	2	12.2%	4	28.0%	1	12.7%	4	33.0%	10	92.7%	2	108.5%	60.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	307 059	-	134 314	43.7%	116 606	38.0%	136 828	-	74 754	-	462 502	-	39 012	132.0%	91.6%
Other own revenue	14 850	17 339	3 662	24.7%	4 875	32.8%	4 422	25.5%	5 448	31.4%	18 406	106.2%	(47 561)	247.7%	(111.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Operating Expenditure	**1 834 688**	**1 894 525**	**469 223**	**25.6%**	**448 421**	**24.4%**	**440 128**	**23.2%**	**836 547**	**44.2%**	**2 194 319**	**115.8%**	**361 016**	**87.1%**	**131.7%**
Employee related costs	442 461	446 857	95 065	21.5%	134 605	30.4%	118 698	26.6%	116 943	26.2%	465 310	104.1%	92 909	88.6%	25.9%
Remuneration of councillors	19 208	19 440	4 476	23.3%	4 614	24.0%	5 504	28.3%	4 844	24.9%	19 437	100.0%	-	71.8%	(100.0%)
Debt impairment	102 308	102 308	-	-	35 514	34.7%	(35 377)	(34.6%)	331 608	324.1%	331 745	324.3%	(16 058)	-	(2 165.1%)
Depreciation and asset impairment	247 952	311 729	123 114	49.7%	8 509	3.4%	66 149	21.2%	67 806	21.8%	265 578	85.2%	41 534	89.3%	63.3%
Finance charges	27 105	53 692	13 957	51.5%	13 441	49.6%	13 204	24.6%	13 050	24.3%	53 652	99.9%	5 612	103.4%	132.6%
Bulk purchases	474 096	457 000	134 729	28.4%	102 618	21.6%	95 908	21.0%	107 834	23.6%	441 088	96.5%	109 080	101.2%	(1.1%)
Other Materials	2 881	2 336	506	17.6%	777	27.0%	685	29.3%	52 266	2 237.0%	54 233	2 321.2%	973	93.0%	5 273.0%
Contracted services	190 653	168 608	39 695	20.8%	55 848	29.3%	6 302	3.7%	(25 637)	(15.2%)	76 208	45.2%	54 384	98.3%	(147.1%)
Transfers and grants	73 400	68 262	-	-	39 737	54.1%	20 402	29.9%	30 594	44.8%	90 733	132.9%	(0)	-	(29 137 519.0%)
Other expenditure	254 624	264 294	57 682	22.7%	52 758	20.7%	148 653	56.2%	137 238	51.9%	396 332	150.0%	72 582	108.9%	89.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(253 726)**	**(619 753)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 683)**		**(51 522)**		
Transfers recognised - capital	-	317 931	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(253 726)**	**(301 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 682)**		**(51 522)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(253 726)**	**(301 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 682)**		**(51 522)**		
Attributable to minorities	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(253 726)**	**(301 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 682)**		**(51 522)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(253 726)**	**(301 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 682)**		**(51 522)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**400 509**	**389 560**	**42 409**	**10.6%**	**93 180**	**23.3%**	**85 719**	**22.0%**	**71 988**	**18.5%**	**293 295**	**75.3%**	**166 600**	**84.8%**	**(56.8%)**
National Government	173 884	157 713	6 814	3.9%	32 884	18.9%	53 792	34.1%	37 139	23.5%	130 630	82.8%	46 659	69.6%	(20.4%)
Provincial Government	-	16 066	-	-	-	-	3 151	19.6%	1 424	8.9%	4 575	28.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**173 884**	**173 779**	**6 814**	**3.9%**	**32 884**	**18.9%**	**56 943**	**32.8%**	**38 563**	**22.2%**	**135 205**	**77.8%**	**46 659**	**69.6%**	**(17.4%)**
Borrowing	63 335	63 335	23 558	37.2%	35 632	56.3%	8 248	13.0%	2 536	4.0%	69 974	110.5%	112 863	96.3%	(97.8%)
Internally generated funds	163 291	152 446	12 037	7.4%	24 663	15.1%	20 527	13.5%	30 889	20.3%	88 117	57.8%	7 078	55.7%	336.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**400 509**	**389 560**	**42 409**	**10.6%**	**93 180**	**23.3%**	**85 719**	**22.0%**	**71 988**	**18.5%**	**293 295**	**75.3%**	**166 600**	**84.8%**	**(56.8%)**
Governance and Administration	**85 974**	**74 925**	**12 869**	**15.0%**	**30 330**	**35.3%**	**5 278**	**7.0%**	**12 055**	**16.1%**	**60 533**	**80.8%**	**73 203**	**98.7%**	**(83.5%)**
Executive & Council	80 350	69 845	12 577	15.7%	29 705	37.0%	4 744	6.8%	8 269	11.8%	55 295	79.2%	70 814	99.0%	(88.3%)
Budget & Treasury Office	2 000	2 256	292	14.6%	625	31.2%	535	23.7%	2	1%	1 454	64.4%	1 795	90.2%	(99.9%)
Corporate Services	3 624	2 824	-	-	-	-	-	-	3 785	134.0%	3 785	134.0%	594	87.5%	537.5%
Community and Public Safety	**42 332**	**61 287**	**9 736**	**23.0%**	**13 641**	**32.2%**	**4 042**	**6.6%**	**2 096**	**3.4%**	**29 515**	**48.2%**	**17 319**	**65.6%**	**(87.9%)**
Community & Social Services	22 632	28 848	5 217	23.1%	8 960	39.6%	1 187	4.1%	625	2.2%	15 989	55.4%	10 611	65.2%	(94.1%)
Sport And Recreation	11 450	22 035	910	7.9%	2 734	23.9%	2 307	10.5%	1 165	5.3%	7 116	32.3%	487	57.8%	139.4%
Public Safety	2 890	3 513	748	25.9%	1 423	49.2%	535	15.2%	60	1.7%	2 766	78.7%	1 665	56.1%	(96.4%)
Housing	5 300	6 762	2 861	54.0%	524	9.9%	13	.2%	246	3.6%	3 645	53.9%	4 556	86.7%	(94.6%)
Health	60	129	-	-	-	-	-	-	-	-	-	-	-	78.7%	-
Economic and Environmental Services	**122 699**	**127 302**	**11 249**	**9.2%**	**23 123**	**18.8%**	**36 195**	**28.4%**	**30 585**	**24.0%**	**101 152**	**79.5%**	**22 969**	**67.2%**	**33.2%**
Planning and Development	41 269	21 553	683	1.7%	1 887	4.6%	3 013	14.0%	9 772	45.3%	15 355	71.2%	3 017	30.8%	223.9%
Road Transport	81 430	105 749	10 567	13.0%	21 236	26.1%	33 182	31.4%	20 813	19.7%	85 798	81.1%	19 782	77.2%	5.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	170	54.0%	(100.0%)
Trading Services	**149 504**	**126 046**	**8 554**	**5.7%**	**26 085**	**17.4%**	**40 203**	**31.9%**	**27 252**	**21.6%**	**102 094**	**81.0%**	**53 109**	**88.4%**	**(48.7%)**
Electricity	33 600	39 803	4 400	13.1%	15 102	44.9%	9 684	24.3%	4 474	11.2%	33 660	84.6%	26 119	112.2%	(82.9%)
Water	104 304	76 114	3 153	3.0%	10 496	10.1%	27 926	36.7%	21 354	28.1%	62 929	82.7%	26 990	75.0%	(20.9%)
Waste Water Management	11 600	55	1 001	8.6%	487	4.2%	2 594	4 680.8%	1 424	2 570.0%	5 505	9 935.2%	-	-	(100.0%)
Waste Management	-	10 073	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 443 534**	**1 557 294**	**339 363**	**23.5%**	**380 992**	**26.4%**	**571 394**	**36.7%**	**618 851**	**39.7%**	**1 910 599**	**122.7%**	**211 622**	**91.9%**	**192.4%**
Property rates, penalties and collection charges	187 230	196 873	39 062	20.9%	44 705	23.9%	39 873	20.3%	117 036	59.4%	240 676	122.2%	32 973	81.2%	254.9%
Service charges	**740 597**	**832 590**	**127 647**	**17.2%**	**150 512**	**20.3%**	**299 646**	**36.0%**	**583 453**	**70.1%**	**1 161 257**	**139.5%**	**161 517**	**68.3%**	**261.2%**
Other revenue	22 589	26 638	4 430	19.6%	8 391	37.1%	136	.5%	2 697	10.1%	15 654	58.8%	13 637	817.2%	(80.2%)
Government - operating	307 059	317 931	133 141	43.4%	138 387	45.1%	145 377	45.7%	(29 268)	(9.2%)	387 637	121.9%	-	101.9%	(100.0%)
Government - capital	173 884	173 779	31 708	18.2%	34 000	19.6%	83 449	48.0%	(65 000)	(37.4%)	84 157	48.4%	-	88.0%	(100.0%)
Interest	12 174	9 483	3 376	27.7%	4 997	41.0%	2 913	30.7%	9 932	104.7%	21 217	223.7%	3 496	94.3%	184.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 227 499)**	**(1 289 705)**	**(279 473)**	**22.8%**	**(461 168)**	**37.6%**	**(415 419)**	**32.2%**	**(374 928)**	**29.1%**	**(1 530 988)**	**118.7%**	**(470 544)**	**133.0%**	**(20.3%)**
Suppliers and employees	(1 200 394)	(1 331 012)	(190 274)	15.9%	(441 130)	36.7%	(396 034)	29.8%	(360 990)	27.1%	(1 388 428)	104.3%	(465 290)	133.6%	(22.4%)
Finance charges	(27 105)	(53 692)	(72 262)	266.6%	(13 442)	49.6%	(11 067)	20.6%	(28 853)	53.7%	(125 623)	234.0%	(5 254)	103.3%	449.2%
Transfers and grants	-	94 999	(16 937)	-	(6 597)	-	(8 319)	(8.8%)	14 915	15.7%	(16 937)	(17.8%)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**216 034**	**267 590**	**59 890**	**27.7%**	**(80 176)**	**(37.1%)**	**155 975**	**58.3%**	**243 923**	**91.2%**	**379 612**	**141.9%**	**(258 922)**	**(163.1%)**	**(194.2%)**
Cash Flow from Investing Activities															
Receipts	**225 000**	**(72 351)**	**42 165**	**18.7%**	**-**	**-**	**(42 165)**	**58.3%**	**(3 374)**	**4.7%**	**(3 374)**	**4.7%**	**-**	**############**	**(100.0%)**
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-	22 223 500.0%	-
Decrease in non-current debtors	225 000	(68 506)	-	-	-	-	-	-	(3 374)	4.9%	(3 374)	4.9%	-	-	(100.0%)
Decrease in other non-current receivables	-	(4 845)	42 165	-	-	-	(42 165)	870.2%	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 509)**	**311 544**	**(18 962)**	**4.7%**	**(56 546)**	**14.1%**	**(120 107)**	**(38.6%)**	**(106 646)**	**(34.2%)**	**(302 261)**	**(97.0%)**	**(110 378)**	**78.7%**	**(3.4%)**
Capital assets	(400 509)	311 544	(18 962)	4.7%	(56 546)	14.1%	(120 107)	(38.6%)	(106 646)	(34.2%)	(302 261)	(97.0%)	(110 378)	78.7%	(3.4%)
Net Cash from/(used) Investing Activities	**(175 509)**	**239 193**	**23 203**	**(13.2%)**	**(56 546)**	**32.2%**	**(162 272)**	**(67.8%)**	**(110 020)**	**(46.0%)**	**(305 635)**	**(127.8%)**	**(110 378)**	**39.7%**	**(.3%)**
Cash Flow from Financing Activities															
Receipts	**63 336**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1.0%)**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	63 336	-	-	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 105)**	**27 105**	**-**	**-**	**-**	**-**	**3 507**	**12.9%**	**-**	**-**	**3 507**	**12.9%**	**-**	**-**	**-**
Repayment of borrowing	(27 105)	27 105	-	-	-	-	3 507	12.9%	-	-	3 507	12.9%	-	-	-
Net Cash from/(used) Financing Activities	**36 231**	**27 105**	**-**	**-**	**-**	**-**	**3 507**	**12.9%**	**-**	**-**	**3 507**	**12.9%**	**-**	**(1.1%)**	**-**
Net Increase/(Decrease) in cash held	**76 757**	**533 887**	**83 093**	**108.3%**	**(136 722)**	**(178.1%)**	**(2 790)**	**(.5%)**	**133 902**	**25.1%**	**77 483**	**14.5%**	**(369 299)**	**(1 957.5%)**	**(136.3%)**
Cash/cash equivalents at the year begin:	352 602	28 409	-	-	83 093	23.6%	(53 629)	(188.8%)	(56 419)	(198.6%)	-	-	213 819	100.0%	(126.4%)
Cash/cash equivalents at the year end:	**429 359**	**562 297**	**83 093**	**19.4%**	**(53 629)**	**(12.5%)**	**(56 419)**	**(10.0%)**	**77 483**	**13.8%**	**77 483**	**13.8%**	**(155 480)**	**(44.1%)**	**(149.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 071	4.9%	6 480	3.1%	6 912	3.4%	182 762	88.6%	206 224	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	34 542	72.7%	1 642	3.5%	1 418	3.0%	9 885	20.8%	47 486	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 341	10.9%	14 891	10.0%	4 842	3.2%	113 345	75.9%	149 419	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 237	4.0%	4 231	2.7%	4 109	2.6%	141 113	90.6%	155 691	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 115	5.6%	2 142	2.9%	1 950	2.6%	65 717	88.9%	73 924	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	305	14.9%	114	5.6%	94	4.6%	1 541	75.0%	2 054	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	889	2.0%	740	1.6%	779	1.7%	42 605	94.6%	45 014	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 830)	(2.8%)	5 810	2.8%	2 328	1.1%	208 142	98.9%	210 451	23.6%	-	-	-	-
Total By Income Source	**66 670**	**7.5%**	**36 051**	**4.0%**	**22 431**	**2.5%**	**765 109**	**85.9%**	**890 261**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(7 346)	(55.1%)	9 835	73.8%	234	1.8%	10 608	79.6%	13 331	1.5%	-	-	-	-
Commercial	37 504	39.7%	3 763	4.0%	2 098	2.2%	51 171	54.1%	94 536	10.6%	-	-	-	-
Households	33 912	4.5%	18 412	2.4%	18 806	2.5%	682 425	90.6%	753 555	84.6%	-	-	-	-
Other	2 601	9.0%	4 041	14.0%	1 293	4.5%	20 906	72.5%	28 840	3.2%	-	-	-	-
Total By Customer Group	**66 670**	**7.5%**	**36 051**	**4.0%**	**22 431**	**2.5%**	**765 109**	**85.9%**	**890 261**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 252	58.6%	35 503	41.4%	-	-	-	-	85 754	69.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 882	100.0%	-	-	-	-	-	-	5 882	4.7%
VAT (output less input)	7 035	51.6%	6 612	48.4%	-	-	-	-	13 647	11.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 572	100.0%	-	-	-	-	-	-	18 572	15.0%
Total	**81 741**	**66.0%**	**42 114**	**34.0%**	**-**	**-**	**-**	**-**	**123 856**	**100.0%**

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	Mr S. L. G. Dube	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**68 770**	**68 770**	**24 277**	**35.3%**	**14 214**	**20.7%**	**13 326**	**19.4%**	**23 071**	**33.5%**	**74 889**	**108.9%**	**13 907**	**129.0%**	**65.9%**
Property rates	14 316	14 316	9 900	69.2%	1 274	8.9%	1 303	9.1%	1 301	9.1%	13 777	96.2%	1 247	100.0%	4.3%
Property rates - penalties and collection charges	2 665	2 665	515	19.3%	574	21.6%	593	22.3%	494	18.5%	2 177	81.7%	426	85.7%	16.2%
Service charges - electricity revenue	13 694	13 694	3 177	23.2%	2 717	19.8%	2 849	20.8%	3 079	22.5%	11 821	86.3%	3 196	99.6%	(3.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 511	1 511	352	23.3%	348	23.0%	350	23.2%	347	23.0%	1 398	92.5%	336	99.9%	3.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 085	2 085	222	10.6%	199	9.5%	282	13.5%	221	10.6%	923	44.3%	246	89.5%	(10.2%)
Interest earned - external investments	1 130	1 130	311	27.6%	429	37.9%	474	42.0%	441	39.0%	1 655	146.5%	343	120.0%	28.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	286	286	104	36.4%	102	35.8%	129	45.2%	43	15.1%	379	132.4%	180	793.4%	(76.1%)
Licences and permits	1 342	1 342	210	15.6%	180	13.4%	250	18.6%	265	19.7%	904	67.4%	223	94.5%	18.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Transfers recognised - operational	25 650	25 650	9 269	36.1%	7 681	29.9%	6 510	25.4%	16 429	64.0%	39 889	155.5%	7 176	169.6%	128.9%
Other own revenue	6 092	6 092	218	3.6%	710	11.7%	585	9.6%	452	7.4%	1 965	32.3%	533	153.2%	(15.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**68 666**	**68 666**	**14 357**	**20.9%**	**20 920**	**30.5%**	**14 100**	**20.5%**	**15 939**	**23.2%**	**65 317**	**95.1%**	**13 596**	**80.9%**	**17.2%**
Employee related costs	23 252	23 252	4 360	18.7%	5 205	22.4%	5 079	21.8%	4 982	21.4%	19 626	84.4%	4 607	98.9%	8.1%
Remuneration of councillors	1 999	1 999	384	19.2%	446	22.3%	539	26.9%	491	24.5%	1 859	93.0%	546	98.5%	(10.1%)
Debt impairment	2 301	2 301	-	-	1 520	66.0%	-	-	-	-	1 520	66.0%	-	-	-
Depreciation and asset impairment	5 294	5 294	-	-	3 698	69.9%	-	-	-	-	3 698	69.9%	290	5.8%	(100.0%)
Finance charges	101	101	-	-	47	46.6%	-	-	45	44.6%	92	91.3%	95	144.5%	(52.7%)
Bulk purchases	11 310	11 310	4 123	36.5%	2 111	18.7%	2 078	18.4%	2 594	22.9%	10 905	96.4%	2 116	91.4%	22.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 316	1 316	527	40.0%	712	54.1%	896	68.1%	362	27.5%	2 495	189.7%	(71)	41.8%	(610.6%)
Transfers and grants	-	-	771	-	1 050	-	1 030	-	1 804	-	4 655	-	2 434	-	(25.9%)
Other expenditure	23 094	23 094	4 194	18.2%	6 133	26.6%	4 479	19.4%	5 661	24.5%	20 467	88.6%	3 577	60.0%	58.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**104**	**104**	**9 920**		**(6 706)**		**(775)**		**7 133**		**9 572**		**311**		
Transfers recognised - capital	19 183	19 183	3 559	18.6%	3 802	19.8%	493	2.6%	-	-	7 855	40.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 287**	**19 287**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**311**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 287**	**19 287**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**311**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 287**	**19 287**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**311**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 287**	**19 287**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**311**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**24 896**	**24 896**	**2 975**	**11.9%**	**3 025**	**12.2%**	**481**	**1.9%**	**4 877**	**19.6%**	**11 357**	**45.6%**	**9 014**	**70.1%**	**(45.9%)**
National Government	18 946	18 946	2 975	15.7%	3 025	16.0%	481	2.5%	4 877	25.7%	11 357	59.9%	9 014	89.7%	(45.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 946**	**18 946**	**2 975**	**15.7%**	**3 025**	**16.0%**	**481**	**2.5%**	**4 877**	**25.7%**	**11 357**	**59.9%**	**9 014**	**89.5%**	**(45.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24 896**	**24 896**	**2 975**	**11.9%**	**3 025**	**12.2%**	**481**	**1.9%**	**4 877**	**19.6%**	**11 357**	**45.6%**	**9 014**	**70.1%**	**(45.9%)**
Governance and Administration	**11 196**	**11 196**	**2 975**	**26.6%**	**3 025**	**27.0%**	**481**	**4.3%**	**4 877**	**43.6%**	**11 357**	**101.4%**	**9 014**	**128.5%**	**(45.9%)**
Executive & Council	10 946	10 946	2 975	27.2%	3 025	27.6%	481	4.4%	4 877	44.6%	11 357	103.8%	9 014	135.3%	(45.9%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 700**	**3 700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**69 341**	**69 341**	**32 629**	**47.1%**	**24 246**	**35.0%**	**20 753**	**29.9%**	**8 507**	**12.3%**	**86 136**	**124.2%**	**4 714**	**112.2%**	**80.5%**
Property rates, penalties and collection charges	11 038	11 038	7 467	67.7%	1 334	12.1%	1 966	17.8%	4 848	43.9%	15 616	141.5%	600	110.0%	708.0%
Service charges	**8 631**	**8 631**	**2 687**	**31.1%**	**2 197**	**25.5%**	**3 075**	**35.6%**	**2 637**	**30.5%**	**10 595**	**122.8%**	**976**	**66.9%**	**170.2%**
Other revenue	3 709	3 709	3 042	82.0%	3 289	88.7%	4 674	126.0%	753	20.3%	11 758	317.0%	2 896	1 148.3%	(74.0%)
Government - operating	25 650	25 650	12 622	49.2%	7 315	28.5%	5 563	21.7%	-	-	25 500	99.4%	-	47.7%	-
Government - capital	19 183	19 183	6 500	33.9%	9 683	50.5%	5 000	26.1%	-	-	21 183	110.4%	-	205.8%	-
Interest	1 130	1 130	311	27.6%	429	37.9%	474	42.0%	269	23.8%	1 484	131.3%	242	109.5%	11.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 325)**	**(51 325)**	**(25 207)**	**49.1%**	**(27 372)**	**53.3%**	**(13 545)**	**26.4%**	**18 513**	**(36.1%)**	**(47 610)**	**92.8%**	**(7 592)**	**125.9%**	**(343.8%)**
Suppliers and employees	(51 224)	(51 224)	(25 207)	49.2%	(27 325)	53.3%	(13 545)	26.4%	18 513	(36.1%)	(47 563)	92.9%	(7 592)	125.9%	(343.8%)
Finance charges	(101)	(101)	-	-	(47)	46.6%	-	-	-	-	(47)	46.6%	-	100.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 016**	**18 016**	**7 422**	**41.2%**	**(3 125)**	**(17.3%)**	**7 208**	**40.0%**	**27 021**	**150.0%**	**38 526**	**213.8%**	**(2 879)**	**65.8%**	**(1 038.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 651)**	**(23 651)**	**(4 035)**	**17.1%**	**(3 353)**	**14.2%**	**(2 027)**	**8.6%**	**(16 345)**	**69.1%**	**(25 760)**	**108.9%**	**-**	**42.0%**	**(100.0%)**
Capital assets	(23 651)	(23 651)	(4 035)	17.1%	(3 353)	14.2%	(2 027)	8.6%	(16 345)	69.1%	(25 760)	108.9%	-	42.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(23 651)**	**(23 651)**	**(4 035)**	**17.1%**	**(3 353)**	**14.2%**	**(2 027)**	**8.6%**	**(16 345)**	**69.1%**	**(25 760)**	**108.9%**	**-**	**42.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**3**	**3**	**(2)**	**(51.3%)**	**-**	**-**	**2**	**56.3%**	**-**	**-**	**0**	**5.0%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	(2)	(51.3%)	-	-	2	56.3%	-	-	0	5.0%	-	-	-
Payments	**(52)**	**(52)**	**(56)**	**106.1%**	**(27)**	**51.2%**	**-**	**-**	**-**	**-**	**(82)**	**157.3%**	**-**	**-**	**-**
Repayment of borrowing	(52)	(52)	(56)	106.1%	(27)	51.2%	-	-	-	-	(82)	157.3%	-	-	-
Net Cash from/(used) Financing Activities	**(49)**	**(49)**	**(57)**	**115.7%**	**(27)**	**54.3%**	**2**	**(3.4%)**	**-**	**-**	**(82)**	**166.6%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 685)**	**(5 685)**	**3 330**	**(58.6%)**	**(6 505)**	**114.4%**	**5 183**	**(91.2%)**	**10 675**	**(187.8%)**	**12 683**	**(223.1%)**	**(2 879)**	**(31.1%)**	**(470.9%)**
Cash/cash equivalents at the year begin:	7 000	7 000	8 345	119.2%	11 675	166.8%	5 170	73.9%	10 353	147.9%	8 345	119.2%	12 452	100.0%	(16.9%)
Cash/cash equivalents at the year end:	**1 315**	**1 315**	**11 675**	**887.6%**	**5 170**	**393.0%**	**10 353**	**787.0%**	**21 028**	**1 598.6%**	**21 028**	**1 598.6%**	**9 574**	**319.1%**	**119.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	847	10.4%	417	5.1%	4 815	58.9%	2 097	25.6%	8 175	29.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	405	3.9%	262	2.5%	220	2.1%	9 444	91.4%	10 331	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	4.3%	92	3.4%	83	3.1%	2 393	89.2%	2 684	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	42	5.4%	14	1.8%	12	1.6%	698	91.1%	766	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	148	2.9%	146	2.8%	194	3.8%	4 658	90.5%	5 146	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(45)	(16.5%)	(23)	(8.5%)	(24)	(8.8%)	363	133.8%	271	1.0%	-	-	-	-
Total By Income Source	**1 512**	**5.5%**	**908**	**3.3%**	**5 301**	**19.4%**	**19 653**	**71.8%**	**27 373**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	248	5.9%	177	4.2%	(356)	(8.5%)	4 118	98.4%	4 187	15.3%	-	-	-	-
Commercial	399	9.2%	154	3.5%	130	3.0%	3 677	84.3%	4 360	15.9%	-	-	-	-
Households	508	5.6%	320	3.6%	274	3.0%	7 899	87.8%	9 000	32.9%	-	-	-	-
Other	357	3.6%	257	2.6%	5 252	53.5%	3 959	40.3%	9 825	35.9%	-	-	-	-
Total By Customer Group	**1 512**	**5.5%**	**908**	**3.3%**	**5 301**	**19.4%**	**19 653**	**71.8%**	**27 373**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(75)	-	43	-	32	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 289	53.5%	1 785	41.7%	118	2.7%	88	2.0%	4 279	94.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	319	118.9%	10	3.7%	-	-	(61)	(22.6%)	268	5.9%
Total	**2 532**	**55.7%**	**1 838**	**40.4%**	**150**	**3.3%**	**27**	**.6%**	**4 547**	**100.0%**

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mhlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**116 113**	**108 001**	**81 752**	**70.4%**	**32 106**	**27.7%**	**26 721**	**24.7%**	**37 449**	**34.7%**	**178 028**	**164.8%**	**6 249**	**65.5%**	**499.2%**
Property rates	10 080	13 087	3 980	39.5%	4 033	40.0%	4 079	31.2%	3 997	30.5%	16 089	122.9%	3 429	140.5%	16.6%
Property rates - penalties and collection charges	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	981	981	246	25.1%	177	18.1%	244	24.9%	245	25.0%	913	93.1%	230	99.9%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Rental of facilities and equipment	186	174	30	16.1%	45	23.9%	28	16.1%	15	8.6%	118	67.5%	25	70.7%	(39.3%)
Interest earned - external investments	895	1 500	583	65.2%	547	61.1%	648	43.2%	683	45.5%	2 460	164.0%	518	170.5%	31.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	169	169	6	3.7%	18	10.5%	5	2.8%	16	9.6%	45	26.6%	3	162.0%	424.2%
Licences and permits	1 208	1 211	340	28.1%	172	14.3%	343	28.3%	364	30.0%	1 219	100.6%	107	150.1%	238.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 634	77 704	75 831	90.7%	25 027	29.9%	18 545	23.9%	30 909	39.8%	150 312	193.4%	-	25.2%	(100.0%)
Other own revenue	18 791	13 175	735	3.9%	2 088	11.1%	2 829	21.5%	1 219	9.3%	6 872	52.2%	55	147.1%	2 104.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 871	-	(100.0%)
Operating Expenditure	**85 954**	**86 514**	**14 549**	**16.9%**	**20 971**	**24.4%**	**15 950**	**18.4%**	**17 814**	**20.6%**	**69 284**	**80.1%**	**13 964**	**79.8%**	**27.6%**
Employee related costs	29 429	36 580	5 714	19.4%	7 356	25.0%	5 826	15.9%	5 016	13.7%	23 912	65.4%	5 209	73.4%	(3.7%)
Remuneration of councillors	7 413	-	1 475	19.9%	1 528	20.6%	1 582	-	1 637	-	6 222	-	1 475	114.3%	11.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 685	7 468	1 988	29.7%	1 706	25.5%	396	5.3%	1 801	24.1%	5 891	78.9%	728	18.1%	147.5%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 427	35 966	5 372	14.4%	10 235	27.3%	8 001	22.2%	9 361	26.0%	32 969	91.7%	6 552	92.1%	42.9%
Loss on disposal of PPE	-	-	-	-	145	-	145	-	-	-	289	-	-	-	-
Surplus/(Deficit)	**30 159**	**21 487**	**67 203**		**11 136**		**10 771**		**19 635**		**108 744**		**(7 715)**		
Transfers recognised - capital	26 074	26 074	22 000	84.4%	8 000	30.7%	2 074	8.0%	-	-	32 074	123.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**42 537**	**49 089**	**19 531**	**45.9%**	**14 802**	**34.8%**	**3 954**	**8.1%**	**4 957**	**10.1%**	**43 244**	**88.1%**	**7 729**	**120.2%**	**(35.9%)**
National Government	26 074	26 074	11 246	43.1%	10 544	40.4%	2 326	8.9%	2 828	10.8%	26 944	103.3%	4 443	84.5%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	6	-	-	-	6	-	-	-	-
Transfers recognised - capital	**26 074**	**26 074**	**11 246**	**43.1%**	**10 544**	**40.4%**	**2 332**	**8.9%**	**2 828**	**10.8%**	**26 951**	**103.4%**	**4 443**	**84.5%**	**(36.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 463	23 015	8 285	50.3%	4 258	25.9%	1 622	7.0%	2 128	9.2%	16 294	70.8%	3 285	1 826.5%	(35.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**42 537**	**49 089**	**19 531**	**45.9%**	**14 802**	**34.8%**	**3 954**	**8.1%**	**4 957**	**10.1%**	**43 244**	**88.1%**	**7 729**	**120.2%**	**(35.9%)**
Governance and Administration	**39 686**	**46 658**	**19 260**	**48.5%**	**14 460**	**36.4%**	**3 609**	**7.7%**	**4 957**	**10.6%**	**42 285**	**90.6%**	**7 641**	**117.2%**	**(35.1%)**
Executive & Council	750	525	475	63.3%	293	39.0%	160	30.5%	-	-	928	176.7%	1 452	110.8%	(100.0%)
Budget & Treasury Office	193	193	40	20.9%	-	-	11	5.9%	76	39.4%	128	66.2%	(33)	198.5%	(330.9%)
Corporate Services	38 743	45 940	18 745	48.4%	14 167	36.6%	3 437	7.5%	4 881	10.6%	41 230	89.7%	6 221	117.1%	(21.6%)
Community and Public Safety	**2 851**	**2 381**	**271**	**9.5%**	**342**	**12.0%**	**346**	**14.5%**	**-**	**-**	**959**	**40.3%**	**88**	**(22.9%)**	**(100.0%)**
Community & Social Services	1 999	1 681	271	13.6%	26	1.3%	23	1.4%	-	-	321	19.1%	38	(1 525.5%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	852	700	-	-	316	37.1%	322	46.0%	-	-	638	91.1%	50	(12.7%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(653.4%)**	**-**
Planning and Development	-	50	-	-	-	-	-	-	-	-	-	-	-	(653.4%)	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**125 432**	**129 802**	**54 393**	**43.4%**	**20 658**	**16.5%**	**27 404**	**21.1%**	**3 705**	**2.9%**	**106 160**	**81.8%**	**4 060**	**134.7%**	**(8.8%)**
Property rates, penalties and collection charges	7 174	13 249	2 425	33.8%	6 475	90.3%	2 493	18.8%	1 419	10.7%	12 812	96.7%	1 346	164.5%	5.4%
Service charges	**637**	**1 167**	**28**	**4.5%**	**45**	**7.1%**	**30**	**2.6%**	**32**	**2.8%**	**136**	**11.7%**	**58**	**70.8%**	**(44.2%)**
Other revenue	12 018	13 782	764	6.4%	5 595	46.6%	3 144	22.8%	1 477	10.7%	10 980	79.7%	2 131	285.9%	(30.7%)
Government - operating	78 634	78 635	39 592	50.3%	-	-	19 015	24.2%	-	-	58 607	74.5%	-	148.2%	-
Government - capital	26 074	21 470	11 000	42.2%	8 000	30.7%	2 074	9.7%	-	-	21 074	98.2%	-	67.1%	-
Interest	895	1 499	583	65.2%	542	60.5%	648	43.2%	777	51.9%	2 550	170.1%	526	87.8%	47.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138 191)**	**(80 011)**	**(20 928)**	**15.1%**	**(25 829)**	**18.7%**	**(24 955)**	**31.2%**	**(24 250)**	**30.3%**	**(95 963)**	**119.9%**	**(10 318)**	**78.0%**	**135.0%**
Suppliers and employees	(83 147)	(80 011)	(20 928)	25.2%	(25 829)	31.1%	(24 955)	31.2%	(24 250)	30.3%	(95 963)	119.9%	(10 318)	78.0%	135.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(55 044)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(12 759)**	**49 791**	**33 465**	**(262.3%)**	**(5 171)**	**40.5%**	**2 449**	**4.9%**	**(20 545)**	**(41.3%)**	**10 197**	**20.5%**	**(6 258)**	**290.9%**	**228.3%**
Cash Flow from Investing Activities															
Receipts	**16 454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	16 454	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 230)**	**70.1%**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	(7 230)	70.1%	(100.0%)
Net Cash from/(used) Investing Activities	**16 454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 230)**	**65.2%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 695**	**49 791**	**33 465**	**905.8%**	**(5 171)**	**(140.0%)**	**2 449**	**4.9%**	**(20 545)**	**(41.3%)**	**10 197**	**20.5%**	**(13 488)**	**(246.0%)**	**52.3%**
Cash/cash equivalents at the year begin:	-	-	-	-	33 465	-	28 293	-	30 742	-	-	-	64 859	3.0%	(52.6%)
Cash/cash equivalents at the year end:	**3 695**	**49 791**	**33 465**	**905.8%**	**28 293**	**765.8%**	**30 742**	**61.7%**	**10 197**	**20.5%**	**10 197**	**20.5%**	**51 371**	**2 020.1%**	**(80.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	724	4.4%	583	3.5%	550	3.3%	14 581	88.7%	16 437	81.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	2.2%	71	2.1%	71	2.1%	3 213	93.6%	3 432	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	6	4.4%	6	4.3%	6	4.2%	121	87.1%	139	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	11	3.7%	11	3.6%	11	3.5%	276	89.3%	309	1.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	(94.1%)	170	(121.1%)	97	(68.7%)	(540)	383.9%	(141)	(.7%)	-	-	-	-
Total By Income Source	**950**	**4.7%**	**841**	**4.2%**	**734**	**3.6%**	**17 651**	**87.5%**	**20 176**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	222	7.6%	261	8.9%	195	6.6%	2 253	76.9%	2 930	14.5%	-	-	-	-
Commercial	232	7.8%	147	4.9%	126	4.2%	2 466	83.0%	2 971	14.7%	-	-	-	-
Households	406	3.2%	364	2.9%	344	2.7%	11 394	91.1%	12 507	62.0%	-	-	-	-
Other	91	5.1%	70	4.0%	70	3.9%	1 538	87.0%	1 768	8.8%	-	-	-	-
Total By Customer Group	**950**	**4.7%**	**841**	**4.2%**	**734**	**3.6%**	**17 651**	**87.5%**	**20 176**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	265	100.0%	-	-	-	-	-	-	265	23.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	350	100.0%	-	-	-	-	-	-	350	31.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	423	85.6%	-	-	-	-	71	14.4%	494	44.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 038**	**93.6%**	**-**	**-**	**-**	**-**	**71**	**6.4%**	**1 109**	**100.0%**

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**163 168**	**162 198**	**62 802**	**38.5%**	**53 945**	**33.1%**	**40 546**	**25.0%**	**10 113**	**6.2%**	**167 406**	**103.2%**	**5 425**	**63.0%**	**86.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 284	22 666	5 958	36.6%	4 083	25.1%	5 231	23.1%	5 578	24.6%	20 850	92.0%	4 110	109.4%	35.7%
Service charges - sanitation revenue	3 382	-	1 224	36.2%	550	16.3%	771	-	1 015	-	3 560	-	759	96.1%	33.7%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	314	-	77	24.4%	77	24.4%	52	-	43	-	248	-	98	109.1%	(56.3%)
Interest earned - external investments	350	400	202	57.7%	126	35.9%	541	135.1%	783	195.8%	1 651	412.8%	58	109.2%	1 239.4%
Interest earned - outstanding debtors	1 210	2 423	447	36.9%	594	49.1%	603	24.9%	720	29.7%	2 363	97.5%	324	70.3%	122.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 624	129 876	54 833	42.6%	40 158	31.2%	40 985	31.6%	2 000	1.5%	137 976	106.2%	-	60.2%	(100.0%)
Other own revenue	13 004	6 833	62	.5%	8 358	64.3%	(7 636)	(111.8%)	(27)	(.4%)	758	11.1%	75	4.9%	(135.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**161 652**	**180 985**	**36 560**	**22.6%**	**50 367**	**31.2%**	**52 418**	**29.0%**	**84 723**	**46.8%**	**224 069**	**123.8%**	**35 376**	**96.2%**	**139.5%**
Employee related costs	81 242	70 790	17 555	21.6%	21 012	25.9%	6 838	9.7%	63 738	90.0%	109 144	154.2%	16 337	104.1%	290.2%
Remuneration of councillors	5 708	5 174	1 060	18.6%	1 095	19.2%	335	6.5%	1 858	35.9%	4 348	84.0%	1 093	80.1%	70.0%
Debt impairment	1 800	5 691	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 685	25 542	6 432	239.5%	6 415	238.9%	6 061	23.7%	10 464	41.0%	29 371	115.0%	3 141	130.5%	233.1%
Finance charges	3 686	762	-	-	-	-	(515)	(67.6%)	1 030	135.2%	515	67.7%	-	-	(100.0%)
Bulk purchases	9 509	15 000	-	-	6 963	73.2%	3 456	23.0%	5 531	36.9%	15 950	106.3%	1 248	66.6%	343.1%
Other Materials	-	-	-	-	-	-	-	-	6 235	-	6 235	-	-	-	(100.0%)
Contracted services	12 750	15 688	3 654	28.7%	5 026	39.4%	2 536	16.2%	3 641	23.2%	14 857	94.7%	832	22.3%	337.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 272	42 339	7 859	17.8%	9 856	22.3%	33 707	79.6%	(7 773)	(18.4%)	43 649	103.1%	12 726	131.2%	(161.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 516**	**(18 787)**	**26 242**		**3 578**		**(11 872)**		**(74 611)**		**(56 663)**		**(29 951)**		
Transfers recognised - capital	70 695	-	-	-	-	-	-	-	1 504	-	1 504	-	-	7.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(70 515)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 696**	**(18 787)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 159)**		**(29 951)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 696**	**(18 787)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 159)**		**(29 951)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 696**	**(18 787)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 159)**		**(29 951)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 696**	**(18 787)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 159)**		**(29 951)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**70 515**	**69 324**	**5 740**	**8.1%**	**20 681**	**29.3%**	**9 017**	**13.0%**	**25 082**	**36.2%**	**60 520**	**87.3%**	**6 697**	**59.6%**	**274.5%**
National Government	61 798	63 944	5 740	9.3%	20 643	33.4%	8 351	13.1%	19 616	30.7%	54 350	85.0%	6 697	60.1%	192.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 798**	**63 944**	**5 740**	**9.3%**	**20 643**	**33.4%**	**8 351**	**13.1%**	**19 616**	**30.7%**	**54 350**	**85.0%**	**6 697**	**60.8%**	**192.9%**
Borrowing	7 637	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 080	5 380	-	-	38	3.6%	666	12.4%	5 466	101.6%	6 170	114.7%	-	6.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 515**	**69 324**	**5 740**	**8.1%**	**20 681**	**29.3%**	**8 869**	**12.8%**	**25 082**	**36.2%**	**60 372**	**87.1%**	**6 697**	**59.6%**	**274.5%**
Governance and Administration	**8 537**	**5 200**	**-**	**-**	**29**	**.3%**	**459**	**8.8%**	**4 586**	**88.2%**	**5 073**	**97.6%**	**-**	**91.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	50	-	-	29	57.2%	23	46.9%	-	-	52	104.0%	-	91.6%	-
Corporate Services	8 487	5 150	-	-	-	-	435	8.5%	4 586	89.0%	5 021	97.5%	-	91.1%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**180**	**180**	**-**	**-**	**10**	**5.4%**	**379**	**210.4%**	**9 376**	**5 209.1%**	**9 765**	**5 424.9%**	**1 953**	**7 268.8%**	**380.1%**
Planning and Development	180	180	-	-	10	5.4%	60	33.3%	2	1.2%	72	40.0%	-	123.2%	(100.0%)
Road Transport	-	-	-	-	-	-	319	-	9 374	-	9 693	-	1 953	19 178.0%	380.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 798**	**63 944**	**5 740**	**9.3%**	**20 643**	**33.4%**	**8 032**	**12.6%**	**11 119**	**17.4%**	**45 535**	**71.2%**	**4 744**	**44.2%**	**134.4%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	61 798	63 944	5 740	9.3%	20 643	33.4%	8 032	12.6%	11 119	17.4%	45 535	71.2%	4 744	44.2%	134.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**224 966**	**226 142**	**88 773**	**39.5%**	**61 169**	**27.2%**	**76 296**	**33.7%**	**24 642**	**10.9%**	**250 880**	**110.9%**	**2 942**	**84.9%**	**737.7%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**19 666**	**22 666**	**4 369**	**22.2%**	**5 503**	**28.0%**	**7 945**	**35.1%**	**3 553**	**15.7%**	**21 370**	**94.3%**	**2 526**	**45.4%**	**40.7%**
Other revenue	13 318	6 833	149	1.1%	755	5.7%	7 836	114.7%	17 072	249.8%	25 811	377.7%	180	234.7%	9 369.0%
Government - operating	128 624	129 876	53 367	41.5%	31 284	24.3%	43 576	33.6%	3 504	2.7%	131 731	101.4%	-	88.2%	(100.0%)
Government - capital	61 798	63 944	30 463	49.3%	22 913	37.1%	15 568	24.3%	-	-	68 944	107.8%	-	93.6%	-
Interest	1 560	2 823	426	27.3%	714	45.8%	1 371	48.6%	512	18.1%	3 023	107.1%	236	-	117.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 652)**	**(180 985)**	**(82 125)**	**50.8%**	**(23 154)**	**14.3%**	**(38 995)**	**21.5%**	**(36 063)**	**19.9%**	**(180 336)**	**99.6%**	**(31 158)**	**100.1%**	**15.7%**
Suppliers and employees	(157 966)	(180 224)	(82 125)	52.0%	(23 154)	14.7%	(38 480)	21.4%	(36 063)	20.0%	(179 821)	99.8%	(31 158)	100.4%	15.7%
Finance charges	(3 686)	(762)	-	-	-	-	(515)	67.6%	-	-	(515)	67.6%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 314**	**45 157**	**6 649**	**10.5%**	**38 016**	**60.0%**	**37 301**	**82.6%**	**(11 421)**	**(25.3%)**	**70 544**	**156.2%**	**(28 217)**	**56.7%**	**(59.5%)**
Cash Flow from Investing Activities															
Receipts	**1 080**	**5 380**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 080	5 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(70 515)**	**(69 324)**	**(6 302)**	**8.9%**	**(15 885)**	**22.5%**	**(11 357)**	**16.4%**	**(25 082)**	**36.2%**	**(58 626)**	**84.6%**	**(6 697)**	**59.6%**	**274.5%**
Capital assets	(70 515)	(69 324)	(6 302)	8.9%	(15 885)	22.5%	(11 357)	16.4%	(25 082)	36.2%	(58 626)	84.6%	(6 697)	59.6%	274.5%
Net Cash from/(used) Investing Activities	**(69 436)**	**(63 944)**	**(6 302)**	**9.1%**	**(15 885)**	**22.9%**	**(11 357)**	**17.8%**	**(25 082)**	**39.2%**	**(58 626)**	**91.7%**	**(6 697)**	**59.6%**	**274.5%**
Cash Flow from Financing Activities															
Receipts	**7 637**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 637	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 080)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 080)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**6 558**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**436**	**(18 787)**	**346**	**79.3%**	**22 131**	**5 072.2%**	**25 944**	**(138.1%)**	**(36 503)**	**194.3%**	**11 918**	**(63.4%)**	**(34 914)**	**(10.2%)**	**4.6%**
Cash/cash equivalents at the year begin:	330	148	145	43.9%	491	148.7%	22 622	15 298.6%	48 566	32 843.9%	145	98.0%	34 919	13.3%	39.1%
Cash/cash equivalents at the year end:	**767**	**(18 640)**	**491**	**64.1%**	**22 622**	**2 951.1%**	**48 566**	**(260.6%)**	**12 063**	**(64.7%)**	**12 063**	**(64.7%)**	**5**	**.1%**	**232 194.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 252	22.4%	13 603	23.0%	1 599	2.7%	30 755	51.9%	59 209	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 252**	**22.4%**	**13 603**	**23.0%**	**1 599**	**2.7%**	**30 755**	**51.9%**	**59 209**	**100.0%**

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**110 236**	**110 236**	**32 984**	**29.9%**	**26 476**	**24.0%**	**25 942**	**23.5%**	**8 166**	**7.4%**	**93 568**	**84.9%**	**5 565**	**96.6%**	**46.7%**
Property rates	8 568	8 568	3 033	35.4%	1 842	21.5%	6 763	78.9%	1 893	22.1%	13 532	157.9%	1 074	70.4%	76.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 442	23 442	4 004	17.1%	3 780	16.1%	2 055	8.8%	3 346	14.3%	13 185	56.2%	2 899	147.2%	15.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 580	5 580	1 380	24.7%	1 375	24.6%	903	16.2%	1 377	24.7%	5 035	90.2%	863	74.3%	59.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 452	1 452	6	.4%	1 418	97.7%	33	2.3%	20	1.4%	1 477	101.7%	13	95.7%	63.2%
Interest earned - external investments	150	150	10	6.9%	8	5.6%	21	13.9%	178	118.5%	217	144.8%	-	18.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Fines	1 849	1 849	95	5.1%	139	7.5%	143	7.7%	207	11.2%	583	31.6%	126	120.2%	64.2%
Licences and permits	977	977	265	27.1%	166	17.0%	209	21.4%	214	21.9%	854	87.4%	251	91.0%	(15.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 498	63 498	24 033	37.8%	17 620	27.7%	15 134	23.8%	-	-	56 787	89.4%	-	68.4%	-
Other own revenue	4 719	4 719	159	3.4%	127	2.7%	680	14.4%	932	19.7%	1 897	40.2%	339	23.7%	174.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 577**	**107 577**	**23 524**	**21.9%**	**20 127**	**18.7%**	**22 639**	**21.0%**	**19 529**	**18.2%**	**85 819**	**79.8%**	**16 266**	**77.4%**	**20.1%**
Employee related costs	38 584	38 584	9 109	23.6%	9 967	25.8%	10 133	26.3%	10 656	27.6%	39 865	103.3%	7 876	90.1%	35.3%
Remuneration of councillors	4 862	4 862	1 189	24.4%	1 189	24.4%	1 539	31.7%	1 301	26.8%	5 217	107.3%	1 376	100.5%	(5.5%)
Debt impairment	1 171	1 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 047	2 047	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	150	48	32.1%	85	56.7%	377	251.5%	(288)	(191.9%)	223	148.4%	120	209.0%	(340.5%)
Bulk purchases	18 012	18 012	6 322	35.1%	1 154	6.4%	2 097	11.6%	2 306	12.8%	11 879	66.0%	2 182	77.7%	5.7%
Other Materials	3 907	3 907	-	-	54	1.4%	56	1.4%	(28)	(.7%)	82	2.1%	-	7.1%	(100.0%)
Contracted services	3 480	3 480	386	11.1%	257	7.4%	257	7.4%	1 035	29.8%	1 935	55.6%	386	80.0%	168.5%
Transfers and grants	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 064	35 064	6 471	18.5%	7 422	21.2%	8 179	23.3%	4 547	13.0%	26 619	75.9%	4 327	72.4%	5.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 659**	**2 659**	**9 460**		**6 349**		**3 303**		**(11 364)**		**7 749**		**(10 702)**		
Transfers recognised - capital	34 692	34 692	3	-	7 347	21.2%	7 889	22.7%	-	-	15 239	43.9%	6	34.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 364)**		**22 988**		**(10 696)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 364)**		**22 988**		**(10 696)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 364)**		**22 988**		**(10 696)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 364)**		**22 988**		**(10 696)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**39 322**	**39 322**	**8 723**	**22.2%**	**4 454**	**11.3%**	**7 836**	**19.9%**	**-**	**-**	**21 012**	**53.4%**	**5 201**	**85.1%**	**(100.0%)**
National Government	34 692	34 692	6 300	18.2%	4 454	12.8%	7 836	22.6%	-	-	18 589	53.6%	3 491	100.7%	(100.0%)
Provincial Government	-	-	2 423	-	-	-	-	-	-	-	2 423	-	1 710	24.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 692**	**34 692**	**8 723**	**25.1%**	**4 454**	**12.8%**	**7 836**	**22.6%**	**-**	**-**	**21 012**	**60.6%**	**5 201**	**85.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 630	4 630	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 322**	**39 322**	**8 723**	**22.2%**	**4 454**	**11.3%**	**7 836**	**19.9%**	**-**	**-**	**21 012**	**53.4%**	**5 201**	**85.1%**	**(100.0%)**
Governance and Administration	**780**	**780**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 600**	**6 600**	**-**	**-**	**2 293**	**34.7%**	**473**	**7.2%**	**-**	**-**	**2 766**	**41.9%**	**630**	**1 047.2%**	**(100.0%)**
Community & Social Services	6 150	6 150	-	-	2 293	37.3%	473	7.7%	-	-	2 766	45.0%	630	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 242**	**13 242**	**580**	**4.4%**	**1 092**	**8.2%**	**3 822**	**28.9%**	**-**	**-**	**5 494**	**41.5%**	**2 280**	**85.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 242	13 242	580	4.4%	1 092	8.2%	3 822	28.9%	-	-	5 494	41.5%	2 280	93.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 700**	**18 700**	**8 143**	**43.5%**	**1 069**	**5.7%**	**3 540**	**18.9%**	**-**	**-**	**12 752**	**68.2%**	**2 290**	**60.2%**	**(100.0%)**
Electricity	18 700	18 700	8 143	43.5%	1 069	5.7%	3 540	18.9%	-	-	12 752	68.2%	2 290	60.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**130 591**	**130 591**	**63 964**	**49.0%**	**44 900**	**34.4%**	**37 437**	**28.7%**	**10 701**	**8.2%**	**157 002**	**120.2%**	**13 636**	**97.7%**	**(21.5%)**
Property rates, penalties and collection charges	6 854	6 854	507	7.4%	538	7.8%	2 982	43.5%	1 545	22.5%	5 572	81.3%	527	55.1%	193.3%
Service charges	**23 218**	**23 218**	**4 244**	**18.3%**	**2 978**	**12.8%**	**3 900**	**16.8%**	**3 609**	**15.5%**	**14 730**	**63.4%**	**2 889**	**54.5%**	**24.9%**
Other revenue	2 179	2 179	14 511	665.9%	10 246	470.2%	11 805	541.7%	5 537	254.1%	42 099	1 932.0%	10 051	254.4%	(44.9%)
Government - operating	62 619	62 619	25 640	40.9%	18 547	29.6%	14 724	23.5%	-	-	58 911	94.1%	150	98.5%	(100.0%)
Government - capital	35 570	35 570	19 000	53.4%	12 570	35.3%	4 000	11.2%	-	-	35 570	100.0%	-	98.3%	-
Interest	150	150	62	41.3%	21	14.1%	27	17.8%	10	6.9%	120	80.1%	19	-	(45.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(100 855)**	**(100 855)**	**(63 784)**	**63.2%**	**(44 895)**	**44.5%**	**(34 689)**	**34.4%**	**(13 595)**	**13.5%**	**(156 964)**	**155.6%**	**(20 195)**	**144.6%**	**(32.7%)**
Suppliers and employees	(100 405)	(100 405)	(63 774)	63.5%	(44 880)	44.7%	(34 679)	34.5%	(13 582)	13.5%	(156 916)	156.3%	(20 183)	144.8%	(32.7%)
Finance charges	(150)	(150)	(10)	6.9%	(14)	9.6%	(10)	6.8%	(13)	8.5%	(48)	31.9%	(13)	30.9%	.5%
Transfers and grants	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 736**	**29 736**	**180**	**.6%**	**5**	**-**	**2 748**	**9.2%**	**(2 895)**	**(9.7%)**	**38**	**.1%**	**(6 560)**	**(17.6%)**	**(55.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(34 692)**	**(34 692)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(34 692)	(34 692)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(34 692)**	**(34 692)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(17.4%)**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 419)**	**(1 419)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 419)**	**(1 419)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 375)**	**(6 375)**	**180**	**(2.8%)**	**5**	**(.1%)**	**2 748**	**(43.1%)**	**(2 895)**	**45.4%**	**38**	**(.6%)**	**(6 560)**	**(59.7%)**	**(55.9%)**
Cash/cash equivalents at the year begin:	1 465	1 465	74	5.0%	254	17.3%	259	17.7%	3 006	205.3%	74	5.0%	6 633	34.5%	(54.7%)
Cash/cash equivalents at the year end:	**(4 910)**	**(4 910)**	**254**	**(5.2%)**	**259**	**(5.3%)**	**3 006**	**(61.2%)**	**112**	**(2.3%)**	**112**	**(2.3%)**	**74**	**3.4%**	**51.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	847	13.1%	256	3.9%	257	4.0%	5 124	79.0%	6 484	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	630	3.0%	342	1.6%	541	2.6%	19 679	92.9%	21 193	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	523	.8%	514	.8%	502	.8%	64 167	97.7%	65 707	72.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(41)	100.0%	(41)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(25)	1.2%	(145)	6.7%	(56)	2.6%	(1 959)	89.6%	(2 186)	(2.4%)	-	-	-	-
Total By Income Source	**1 975**	**2.2%**	**966**	**1.1%**	**1 245**	**1.4%**	**86 970**	**95.4%**	**91 156**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	199	3.1%	(148)	(2.3%)	100	1.6%	6 176	97.6%	6 327	6.9%	-	-	-	-
Commercial	661	12.4%	162	3.1%	248	4.7%	4 250	79.9%	5 322	5.8%	-	-	-	-
Households	856	1.3%	682	1.0%	669	1.0%	64 975	96.7%	67 180	73.7%	-	-	-	-
Other	259	2.1%	270	2.2%	228	1.8%	11 570	93.9%	12 327	13.5%	-	-	-	-
Total By Customer Group	**1 975**	**2.2%**	**966**	**1.1%**	**1 245**	**1.4%**	**86 970**	**95.4%**	**91 156**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 283	36.8%	2 201	63.2%	3 484	31.4%
Bulk Water	-	-	-	-	-	-	13	100.0%	13	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	326	4.3%	1 384	18.3%	1 837	24.3%	4 012	53.1%	7 559	68.2%
Auditor-General	13	45.7%	16	54.3%	-	-	-	-	29	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**339**	**3.1%**	**1 400**	**12.6%**	**3 120**	**28.2%**	**6 225**	**56.2%**	**11 085**	**100.0%**

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**185 932**	**185 932**	**47 215**	**25.4%**	**25 683**	**13.8%**	**30 532**	**16.4%**	**49 040**	**26.4%**	**152 470**	**82.0%**	**20 111**	**101.9%**	**143.8%**
Property rates	24 732	24 732	2 708	10.9%	8 068	32.6%	8 097	32.7%	7 953	32.2%	26 825	108.5%	5 098	99.1%	56.0%
Property rates - penalties and collection charges	-	-	0	-	0	-	0	-	0	-	0	-	2 295	-	(100.0%)
Service charges - electricity revenue	33 705	33 705	6 746	20.0%	8 307	24.6%	9 128	27.1%	8 227	24.4%	32 408	96.2%	6 345	103.5%	29.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 380	8 380	2 030	24.2%	2 156	25.7%	2 145	25.6%	2 148	25.6%	8 479	101.2%	2 017	105.9%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 456	1 456	175	12.0%	158	10.9%	181	12.4%	171	11.7%	685	47.1%	153	42.0%	11.6%
Interest earned - external investments	1 846	1 846	434	23.5%	297	16.1%	272	14.7%	611	33.1%	1 615	87.4%	318	66.1%	91.9%
Interest earned - outstanding debtors	5 120	5 120	890	17.4%	985	19.2%	1 595	31.2%	1 649	32.2%	5 119	100.0%	1 414	105.2%	16.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	417	417	31	7.3%	36	8.6%	73	17.5%	72	17.3%	211	50.7%	68	30.2%	5.6%
Licences and permits	1 860	1 860	385	20.7%	390	21.0%	338	18.2%	381	20.5%	1 494	80.3%	418	92.8%	(8.9%)
Agency services	756	756	167	22.1%	195	25.8%	220	29.0%	281	37.1%	863	114.1%	317	129.7%	(11.4%)
Transfers recognised - operational	106 754	106 754	33 551	31.4%	4 383	4.1%	7 988	7.5%	27 219	25.5%	73 141	68.5%	1 151	100.6%	2 265.2%
Other own revenue	905	905	97	10.7%	708	78.2%	495	54.6%	329	36.3%	1 628	179.9%	516	126.1%	(36.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**185 931**	**185 931**	**32 706**	**17.6%**	**36 743**	**19.8%**	**46 908**	**25.2%**	**45 851**	**24.7%**	**162 209**	**87.2%**	**35 773**	**89.6%**	**28.2%**
Employee related costs	60 765	60 765	12 996	21.4%	10 467	17.2%	15 457	25.4%	16 621	27.4%	55 541	91.4%	12 420	98.0%	33.8%
Remuneration of councillors	7 762	7 762	1 842	23.7%	1 207	15.5%	2 104	27.1%	1 907	24.6%	7 059	90.9%	2 161	101.1%	(11.8%)
Debt impairment	9 460	9 460	-	-	788	8.3%	-	-	7 883	83.3%	8 672	91.7%	-	41.7%	(100.0%)
Depreciation and asset impairment	7 833	7 833	-	-	653	8.3%	-	-	(2 119)	(27.1%)	(1 466)	(18.7%)	-	41.7%	(100.0%)
Finance charges	1 175	1 175	11	.9%	115	9.8%	17	1.4%	1 013	86.2%	1 155	98.3%	61	73.2%	1 562.0%
Bulk purchases	25 052	25 052	6 869	27.4%	5 792	23.1%	8 824	35.2%	3 559	14.2%	25 044	100.0%	4 933	100.2%	(27.9%)
Other Materials	10 362	10 362	941	9.1%	2 004	19.3%	4 316	41.7%	(224)	(2.2%)	7 038	67.9%	2 020	57.9%	(111.1%)
Contracted services	16 935	16 935	3 002	17.7%	7 068	41.7%	5 641	33.3%	5 451	32.2%	21 161	125.0%	3 584	100.7%	52.1%
Transfers and grants	3 039	3 039	-	-	-	-	-	-	-	-	-	-	-	16.7%	-
Other expenditure	43 548	43 548	7 045	16.2%	8 650	19.9%	10 549	24.2%	11 760	27.0%	38 005	87.3%	10 594	86.7%	11.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**0**	**14 509**		**(11 061)**		**(16 376)**		**3 189**		**(9 739)**		**(15 662)**		
Transfers recognised - capital	38 459	38 459	11 976	31.1%	8 911	23.2%	4 575	11.9%	8 681	22.6%	34 143	88.8%	9 559	110.4%	(9.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(6 103)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(6 103)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(6 103)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(6 103)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**56 332**	**56 332**	**10 446**	**18.5%**	**23 753**	**42.2%**	**4 869**	**8.6%**	**26 985**	**47.9%**	**66 053**	**117.3%**	**10 990**	**99.6%**	**145.5%**
National Government	38 459	38 459	8 137	21.2%	21 125	54.9%	3 905	10.2%	14 689	38.2%	47 856	124.4%	10 163	119.2%	44.5%
Provincial Government	-	-	1 912	-	1 192	-	253	-	4 633	-	7 990	-	575	44.4%	705.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 459**	**38 459**	**10 049**	**26.1%**	**22 317**	**58.0%**	**4 158**	**10.8%**	**19 322**	**50.2%**	**55 845**	**145.2%**	**10 738**	**103.7%**	**79.9%**
Borrowing	13 550	13 550	-	-	-	-	-	-	4 047	29.9%	4 047	29.9%	-	-	(100.0%)
Internally generated funds	4 323	4 323	397	9.2%	1 436	33.2%	650	15.0%	572	13.2%	3 056	70.7%	252	102.6%	127.2%
Public contributions and donations	-	-	-	-	-	-	61	-	3 044	-	3 105	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**56 332**	**56 332**	**10 446**	**18.5%**	**23 753**	**42.2%**	**4 869**	**8.6%**	**26 985**	**47.9%**	**66 053**	**117.3%**	**10 990**	**99.6%**	**145.5%**
Governance and Administration	**11 563**	**11 563**	**397**	**3.4%**	**1 436**	**12.4%**	**512**	**4.4%**	**148**	**1.3%**	**2 493**	**21.6%**	**252**	**154.1%**	**(41.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	196	-	(100.0%)
Budget & Treasury Office	502	502	-	-	3	.6%	13	2.7%	13	2.6%	30	5.9%	56	40.2%	(76.6%)
Corporate Services	11 061	11 061	397	3.6%	1 433	13.0%	498	4.5%	135	1.2%	2 463	22.3%	-	168.3%	(100.0%)
Community and Public Safety	**870**	**870**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**31.1%**	**271**	**31.1%**	**-**	**1.7%**	**(100.0%)**
Community & Social Services	140	140	-	-	-	-	-	-	83	59.3%	83	59.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	730	730	-	-	-	-	-	-	188	25.7%	188	25.7%	-	3.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 750**	**28 750**	**5 659**	**19.7%**	**9 147**	**31.8%**	**3 556**	**12.4%**	**18 438**	**64.1%**	**36 800**	**128.0%**	**9 835**	**102.0%**	**87.5%**
Planning and Development	26 750	26 750	5 659	21.2%	9 147	34.2%	3 495	13.1%	14 391	53.8%	32 692	122.2%	9 835	99.2%	46.3%
Road Transport	2 000	2 000	-	-	-	-	61	3.0%	4 047	202.4%	4 108	205.4%	-	169.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 150**	**15 150**	**4 390**	**29.0%**	**13 170**	**86.9%**	**801**	**5.3%**	**8 129**	**53.7%**	**26 490**	**174.9%**	**902**	**100.2%**	**800.7%**
Electricity	13 500	13 500	4 390	32.5%	13 170	97.6%	801	5.9%	7 959	59.0%	26 320	195.0%	902	100.2%	781.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 650	1 650	-	-	-	-	-	-	170	10.3%	170	10.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**208 716**	**208 716**	**88 879**	**42.6%**	**59 460**	**28.5%**	**101 078**	**48.4%**	**65 079**	**31.2%**	**314 496**	**150.7%**	**33 273**	**99.1%**	**95.6%**
Property rates, penalties and collection charges	23 513	23 513	2 381	10.1%	6 672	28.4%	8 424	35.8%	5 428	23.1%	22 905	97.4%	5 483	66.1%	(1.0%)
Service charges	**33 372**	**33 372**	**8 320**	**24.9%**	**8 661**	**26.0%**	**10 906**	**32.7%**	**11 453**	**34.3%**	**39 340**	**117.9%**	**8 519**	**78.8%**	**34.5%**
Other revenue	4 772	4 772	12 567	263.4%	3 337	69.9%	31 384	657.7%	33 208	695.9%	80 496	1 686.9%	1 165	111.0%	2 750.8%
Government - operating	106 754	106 754	43 100	40.4%	37 290	34.9%	31 013	29.1%	14 989	14.0%	126 392	118.4%	18 107	121.7%	(17.2%)
Government - capital	38 459	38 459	22 500	58.5%	3 500	9.1%	19 352	50.3%	-	-	45 352	117.9%	-	107.0%	-
Interest	1 846	1 846	11	.6%	-	-	-	-	-	-	11	.6%	-	3.4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(155 186)**	**(155 186)**	**(49 985)**	**32.2%**	**(55 958)**	**36.1%**	**(64 840)**	**41.8%**	**(46 498)**	**30.0%**	**(217 281)**	**140.0%**	**(30 010)**	**101.6%**	**54.9%**
Suppliers and employees	(150 972)	(150 972)	(49 985)	33.1%	(55 955)	37.1%	(64 824)	42.9%	(45 484)	30.1%	(216 249)	143.2%	(30 010)	104.3%	51.6%
Finance charges	(1 175)	(1 175)	-	-	(2)	.2%	(17)	1.4%	(1 013)	86.2%	(1 032)	87.8%	-	-	(100.0%)
Transfers and grants	(3 039)	(3 039)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 530**	**53 530**	**38 893**	**72.7%**	**3 503**	**6.5%**	**36 238**	**67.7%**	**18 581**	**34.7%**	**97 216**	**181.6%**	**3 263**	**94.1%**	**469.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(7 656)**	**-**	**2 057**	**-**	**-**	**-**	**(33 767)**	**-**	**(39 366)**	**-**	**8 861**	**-**	**(481.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7 656)	-	2 057	-	-	-	(33 767)	-	(39 366)	-	8 861	-	(481.1%)
Payments	**(56 332)**	**(56 332)**	**(18 225)**	**32.4%**	**(9 963)**	**17.7%**	**(4 869)**	**8.6%**	**(25 801)**	**45.8%**	**(58 858)**	**104.5%**	**(9 258)**	**88.5%**	**178.7%**
Capital assets	(56 332)	(56 332)	(18 225)	32.4%	(9 963)	17.7%	(4 869)	8.6%	(25 801)	45.8%	(58 858)	104.5%	(9 258)	88.5%	178.7%
Net Cash from/(used) Investing Activities	**(56 332)**	**(56 332)**	**(25 881)**	**45.9%**	**(7 906)**	**14.0%**	**(4 869)**	**8.6%**	**(59 568)**	**105.7%**	**(98 224)**	**174.4%**	**(398)**	**123.7%**	**14 877.9%**
Cash Flow from Financing Activities															
Receipts	**13 550**	**13 550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**106.9%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 550	13 550	-	-	-	-	-	-	-	-	-	-	-	106.9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 940)**	**(6 940)**	**(353)**	**5.1%**	**(535)**	**7.7%**	**(472)**	**6.8%**	**(1 008)**	**14.5%**	**(2 369)**	**34.1%**	**(344)**	**60.4%**	**193.5%**
Repayment of borrowing	(6 940)	(6 940)	(353)	5.1%	(535)	7.7%	(472)	6.8%	(1 008)	14.5%	(2 369)	34.1%	(344)	60.4%	193.5%
Net Cash from/(used) Financing Activities	**6 610**	**6 610**	**(353)**	**(5.3%)**	**(535)**	**(8.1%)**	**(472)**	**(7.1%)**	**(1 008)**	**(15.3%)**	**(2 369)**	**(35.8%)**	**(344)**	**3.8%**	**193.5%**
Net Increase/(Decrease) in cash held	**3 809**	**3 809**	**12 659**	**332.4%**	**(4 938)**	**(129.7%)**	**30 897**	**811.2%**	**(41 995)**	**(1 102.6%)**	**(3 377)**	**(88.7%)**	**2 522**	**7.5%**	**(1 765.2%)**
Cash/cash equivalents at the year begin:	29 818	29 818	13 148	44.1%	25 808	86.6%	20 869	70.0%	51 766	173.6%	13 148	44.1%	875	16.0%	5 817.5%
Cash/cash equivalents at the year end:	**33 626**	**33 626**	**25 808**	**76.7%**	**20 869**	**62.1%**	**51 766**	**153.9%**	**9 772**	**29.1%**	**9 772**	**29.1%**	**3 397**	**11.4%**	**187.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	2 345	42.1%	1 332	23.9%	606	10.9%	1 288	23.1%	5 571	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 138	5.2%	1 420	3.5%	1 091	2.7%	36 122	88.6%	40 770	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	697	2.0%	592	1.7%	502	1.5%	32 619	94.8%	34 409	28.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	50	5.2%	24	2.5%	23	2.4%	864	89.9%	961	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	29 517	100.0%	29 517	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	1.3%	150	1.3%	1 537	13.4%	9 656	84.0%	11 494	9.4%	-	-	-	-
Total By Income Source	**5 380**	**4.4%**	**3 518**	**2.9%**	**3 759**	**3.1%**	**110 066**	**89.7%**	**122 723**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	509	4.8%	501	4.8%	586	5.6%	8 929	84.8%	10 525	8.6%	-	-	-	-
Commercial	2 461	25.7%	1 361	14.2%	1 599	16.7%	4 158	43.4%	9 578	7.8%	-	-	-	-
Households	1 888	2.2%	1 278	1.5%	1 236	1.4%	83 039	95.0%	87 440	71.3%	-	-	-	-
Other	522	3.4%	378	2.5%	338	2.2%	13 941	91.8%	15 179	12.4%	-	-	-	-
Total By Customer Group	**5 380**	**4.4%**	**3 518**	**2.9%**	**3 759**	**3.1%**	**110 066**	**89.7%**	**122 723**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	330	3.3%	7 941	79.5%	1 116	11.2%	601	6.0%	9 989	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**330**	**3.3%**	**7 941**	**79.5%**	**1 116**	**11.2%**	**601**	**6.0%**	**9 989**	**100.0%**

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**458 213**	**458 213**	**130 581**	**28.5%**	**113 226**	**24.7%**	**141 268**	**30.8%**	**49 300**	**10.8%**	**434 374**	**94.8%**	**71 618**	**95.3%**	**(31.2%)**
Property rates	54 189	54 189	14 605	27.0%	14 967	27.6%	14 706	27.1%	9 705	17.9%	53 982	99.6%	13 626	97.3%	(28.8%)
Property rates - penalties and collection charges	1 700	1 700	526	30.9%	566	33.3%	669	39.3%	367	21.6%	2 128	125.2%	491	99.5%	(25.2%)
Service charges - electricity revenue	172 517	172 517	41 806	24.2%	39 968	23.2%	54 672	31.7%	26 218	15.2%	162 664	94.3%	33 192	92.8%	(21.0%)
Service charges - water revenue	45 261	45 261	10 247	22.6%	9 887	21.8%	7 825	17.3%	5 162	11.4%	33 120	73.2%	6 505	77.9%	(20.6%)
Service charges - sanitation revenue	22 216	22 216	6 061	27.3%	5 896	26.5%	5 590	25.2%	3 636	16.4%	21 182	95.3%	5 473	162.6%	(33.6%)
Service charges - refuse revenue	16 414	16 414	4 294	26.2%	4 361	26.6%	4 398	26.8%	2 918	17.8%	15 972	97.3%	3 912	98.5%	(25.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 387	1 387	357	25.7%	323	23.3%	13 255	955.6%	56	4.0%	13 991	1 008.7%	301	98.8%	(81.5%)
Interest earned - external investments	3 406	3 406	370	10.9%	392	11.5%	304	8.9%	299	8.8%	1 364	40.1%	818	109.8%	(63.5%)
Interest earned - outstanding debtors	-	-	4	-	4	-	4	-	1	-	13	-	4	105.4%	(67.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 006	3 006	244	8.1%	124	4.1%	3 477	115.7%	83	2.8%	3 928	130.7%	211	54.0%	(60.6%)
Licences and permits	4 338	4 338	1 082	24.9%	959	22.1%	1 130	26.0%	670	15.4%	3 840	88.5%	1 020	99.1%	(34.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	105 867	105 867	49 786	47.0%	35 283	33.3%	34 555	32.6%	-	-	119 624	113.0%	5 568	97.6%	(100.0%)
Other own revenue	27 912	27 912	1 198	4.3%	498	1.8%	685	2.5%	170	.6%	2 551	9.1%	498	24.8%	(65.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Operating Expenditure	**489 545**	**489 545**	**113 271**	**23.1%**	**113 977**	**23.3%**	**165 607**	**33.8%**	**99 556**	**20.3%**	**492 411**	**100.6%**	**110 910**	**90.9%**	**(10.2%)**
Employee related costs	130 170	130 170	29 563	22.7%	36 065	27.7%	40 191	30.9%	20 387	15.7%	126 205	97.0%	28 391	102.2%	(28.2%)
Remuneration of councillors	16 590	16 590	3 710	22.4%	3 783	22.8%	5 105	30.8%	2 709	16.3%	15 308	92.3%	4 281	96.7%	(36.7%)
Debt impairment	1 698	1 698	1 355	79.8%	1 355	79.8%	-	-	-	-	2 710	159.6%	-	75.0%	-
Depreciation and asset impairment	21 994	21 994	4 144	18.8%	4 144	18.8%	38 336	174.3%	36 503	166.0%	83 127	378.0%	4 990	99.0%	631.5%
Finance charges	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	154 425	154 425	36 432	23.6%	32 223	20.9%	30 186	19.5%	18 289	11.8%	117 130	75.8%	28 714	86.5%	(36.3%)
Other Materials	25 621	25 621	3 705	14.5%	3 857	15.1%	2 717	10.6%	1 838	7.2%	12 118	47.3%	4 456	60.5%	(58.8%)
Contracted services	57 259	57 259	8 496	14.8%	15 844	27.7%	12 919	22.6%	7 763	13.6%	45 023	78.6%	8 271	110.9%	(6.1%)
Transfers and grants	14 096	14 096	6 404	45.4%	4 064	28.8%	3 712	26.3%	2 922	20.7%	17 102	121.3%	11 721	85.2%	(75.1%)
Other expenditure	67 043	67 043	19 463	29.0%	12 642	18.9%	11 167	16.7%	9 145	13.6%	52 417	78.2%	18 761	82.2%	(51.3%)
Loss on disposal of PPE	-	-	-	-	-	-	21 273	-	-	-	21 273	-	1 325	-	(100.0%)
Surplus/(Deficit)	**(31 332)**	**(31 332)**	**17 310**		**(751)**		**(24 339)**		**(50 256)**		**(58 036)**		**(39 292)**		
Transfers recognised - capital	53 566	53 566	39 276	73.3%	6 419	12.0%	-	-	-	-	45 694	85.3%	11 428	54.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 864)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 864)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 864)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 864)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**65 061**	**65 061**	**34 038**	**52.3%**	**52 841**	**81.2%**	**4 421**	**6.8%**	**7 619**	**11.7%**	**98 920**	**152.0%**	**30 615**	**100.7%**	**(75.1%)**
National Government	53 566	53 566	19 882	37.1%	52 537	98.1%	4 315	8.1%	1 694	3.2%	78 429	146.4%	10 104	77.8%	(83.2%)
Provincial Government	-	-	8 849	-	-	-	-	-	-	-	8 849	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 566**	**53 566**	**28 731**	**53.6%**	**52 537**	**98.1%**	**4 315**	**8.1%**	**1 694**	**3.2%**	**87 277**	**162.9%**	**10 104**	**77.8%**	**(83.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 495	11 495	5 307	46.2%	304	2.6%	106	.9%	5 925	51.5%	11 642	101.3%	20 511	190.3%	(71.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**65 061**	**65 061**	**34 038**	**52.3%**	**52 841**	**81.2%**	**4 421**	**6.8%**	**7 619**	**11.7%**	**98 920**	**152.0%**	**30 615**	**100.7%**	**(75.1%)**
Governance and Administration	**1 370**	**1 370**	**29**	**2.1%**	**86**	**6.3%**	**138**	**10.1%**	**291**	**21.3%**	**544**	**39.7%**	**563**	**97.6%**	**(48.3%)**
Executive & Council	-	-	-	-	-	-	-	-	78	-	78	-	-	-	(100.0%)
Budget & Treasury Office	600	600	-	-	36	6.0%	44	7.4%	24	4.0%	104	17.3%	88	68.4%	(72.8%)
Corporate Services	770	770	29	3.7%	50	6.5%	94	12.2%	189	24.5%	361	46.9%	475	105.8%	(60.2%)
Community and Public Safety	**1 690**	**1 690**	**-**	**-**	**1**	**.1%**	**16**	**1.0%**	**44**	**2.6%**	**62**	**3.6%**	**60**	**5.6%**	**(26.5%)**
Community & Social Services	1 220	1 220	-	-	1	.1%	16	1.3%	20	1.6%	37	3.1%	60	6.1%	(67.2%)
Sport And Recreation	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	24	5.4%	24	5.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 926**	**35 926**	**17 623**	**49.1%**	**35 797**	**99.6%**	**3 742**	**10.4%**	**1 512**	**4.2%**	**58 674**	**163.3%**	**20 804**	**108.5%**	**(92.7%)**
Planning and Development	40	40	4	9.0%	13	32.1%	-	-	16	41.1%	33	82.1%	22	53.8%	(23.6%)
Road Transport	35 886	35 886	17 620	49.1%	35 784	99.7%	3 742	10.4%	1 496	4.2%	58 641	163.4%	20 782	108.6%	(92.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 075**	**26 075**	**16 386**	**62.8%**	**16 957**	**65.0%**	**525**	**2.0%**	**5 772**	**22.1%**	**39 641**	**152.0%**	**9 188**	**92.0%**	**(37.2%)**
Electricity	22 180	22 180	16 386	73.9%	16 754	75.5%	574	2.6%	5 758	26.0%	39 472	178.0%	8 597	115.6%	(33.0%)
Water	2 025	2 025	-	-	192	9.5%	(71)	(3.5%)	-	-	120	5.9%	-	-	-
Waste Water Management	1 550	1 550	-	-	12	.8%	22	1.4%	2	.1%	36	2.3%	592	29.3%	(99.7%)
Waste Management	320	320	-	-	-	-	-	-	12	3.8%	12	3.8%	-	65.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**485 513**	**485 513**	**188 233**	**38.8%**	**127 233**	**26.2%**	**141 598**	**29.2%**	**76 898**	**15.8%**	**533 961**	**110.0%**	**76 544**	**84.4%**	**.5%**
Property rates, penalties and collection charges	56 758	56 758	14 633	25.8%	13 548	23.9%	11 789	20.8%	14 915	26.3%	54 885	96.7%	13 140	90.6%	13.5%
Service charges	**244 471**	**244 471**	**64 384**	**26.3%**	**61 282**	**25.1%**	**49 153**	**20.1%**	**56 953**	**23.3%**	**231 772**	**94.8%**	**44 335**	**64.8%**	**28.5%**
Other revenue	13 348	13 348	16 973	127.2%	(2 442)	(18.3%)	51 453	385.5%	1 644	12.3%	67 627	506.6%	18 247	196.3%	(91.0%)
Government - operating	114 030	114 030	60 406	53.0%	40 440	35.5%	20 099	17.6%	-	-	120 944	106.1%	-	90.2%	-
Government - capital	53 500	53 500	31 606	59.1%	14 000	26.2%	8 744	16.3%	2 964	5.5%	57 314	107.1%	-	137.0%	(100.0%)
Interest	3 406	3 406	232	6.8%	405	11.9%	360	10.6%	422	12.4%	1 419	41.7%	821	109.7%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(452 431)**	**(452 431)**	**(105 574)**	**23.3%**	**(122 486)**	**27.1%**	**(114 659)**	**25.3%**	**(96 873)**	**21.4%**	**(439 592)**	**97.2%**	**(94 997)**	**87.0%**	**2.0%**
Suppliers and employees	(438 335)	(438 335)	(101 444)	23.1%	(118 558)	27.0%	(109 741)	25.0%	(90 215)	20.6%	(419 958)	95.8%	(87 298)	88.4%	3.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 096)	(14 096)	(4 130)	29.3%	(3 928)	27.9%	(4 918)	34.9%	(6 658)	47.2%	(19 634)	139.3%	(7 699)	71.4%	(13.5%)
Net Cash from/(used) Operating Activities	**33 081**	**33 081**	**82 658**	**249.9%**	**4 747**	**14.3%**	**26 939**	**81.4%**	**(19 975)**	**(60.4%)**	**94 369**	**285.3%**	**(18 454)**	**31.4%**	**8.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(.1%)**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Payments	**(64 995)**	**(64 995)**	**(33 081)**	**50.9%**	**(12 265)**	**18.9%**	**(3 463)**	**5.3%**	**20 653**	**(31.8%)**	**(28 156)**	**43.3%**	**(28 794)**	**122.1%**	**(171.7%)**
Capital assets	(64 995)	(64 995)	(33 081)	50.9%	(12 265)	18.9%	(3 463)	5.3%	20 653	(31.8%)	(28 156)	43.3%	(28 794)	122.1%	(171.7%)
Net Cash from/(used) Investing Activities	**(64 995)**	**(64 995)**	**(33 081)**	**50.9%**	**(12 265)**	**18.9%**	**(3 463)**	**5.3%**	**20 653**	**(31.8%)**	**(28 156)**	**43.3%**	**(28 794)**	**159.0%**	**(171.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**42**	**-**	**111**	**-**	**153**	**-**	**146**	**(811.5%)**	**(24.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	42	-	111	-	153	-	146	51.1%	(24.1%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**42**	**-**	**111**	**-**	**153**	**-**	**146**	**(2 052.7%)**	**(24.1%)**
Net Increase/(Decrease) in cash held	**(31 914)**	**(31 914)**	**49 577**	**(155.3%)**	**(7 518)**	**23.6%**	**23 517**	**(73.7%)**	**789**	**(2.5%)**	**66 365**	**(208.0%)**	**(47 101)**	**512.7%**	**(101.7%)**
Cash/cash equivalents at the year begin:	120	120	-	-	49 577	41 314.3%	42 059	35 048.9%	65 576	54 646.6%	-	-	14 749	43.9%	344.6%
Cash/cash equivalents at the year end:	**(31 794)**	**(31 794)**	**49 577**	**(155.9%)**	**42 059**	**(132.3%)**	**65 576**	**(206.3%)**	**66 365**	**(208.7%)**	**66 365**	**(208.7%)**	**(32 352)**	**(76.5%)**	**(305.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 601	8.4%	1 314	6.9%	1 181	6.2%	14 863	78.4%	18 959	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	6 654	58.9%	884	7.8%	306	2.7%	3 451	30.6%	11 295	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 088	9.5%	1 348	4.1%	959	2.9%	27 139	83.4%	32 534	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 355	8.3%	772	4.7%	624	3.8%	13 642	83.2%	16 392	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 116	9.0%	519	4.2%	431	3.5%	10 377	83.4%	12 444	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	231	3.3%	226	3.2%	221	3.1%	6 413	90.4%	7 091	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 323	8.8%	759	5.1%	536	3.6%	12 373	82.5%	14 991	13.2%	-	-	-	-
Total By Income Source	**15 369**	**13.5%**	**5 822**	**5.1%**	**4 258**	**3.7%**	**88 257**	**77.6%**	**113 706**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 077	32.2%	1 207	18.7%	1 033	16.0%	2 125	33.0%	6 442	5.7%	-	-	-	-
Commercial	6 893	24.5%	1 560	5.5%	849	3.0%	18 862	67.0%	28 164	24.8%	-	-	-	-
Households	6 212	8.6%	2 905	4.0%	2 225	3.1%	60 986	84.3%	72 328	63.6%	-	-	-	-
Other	186	2.7%	150	2.2%	152	2.2%	6 284	92.8%	6 772	6.0%	-	-	-	-
Total By Customer Group	**15 369**	**13.5%**	**5 822**	**5.1%**	**4 258**	**3.7%**	**88 257**	**77.6%**	**113 706**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms AB Mnikathi	
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**152 789**	**156 225**	**65 890**	**43.1%**	**41 593**	**27.2%**	**36 991**	**23.7%**	**8 963**	**5.7%**	**153 437**	**98.2%**	**4 312**	**92.6%**	**107.8%**
Property rates	16 740	19 754	11 240	67.1%	2 147	12.8%	2 422	12.3%	2 422	12.3%	18 230	92.3%	2 029	93.5%	19.3%
Property rates - penalties and collection charges	2 556	2 651	-	-	-	-	-	-	-	-	-	-	-	48.4%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 679	1 679	428	25.5%	422	25.1%	419	24.9%	416	24.8%	1 685	100.4%	413	103.7%	.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	172	57	20	11.6%	11	6.1%	25	44.3%	6	9.8%	61	108.1%	31	60.2%	(82.0%)
Interest earned - external investments	1 244	1 614	483	38.8%	324	26.1%	525	32.6%	466	28.9%	1 798	111.4%	283	102.7%	64.9%
Interest earned - outstanding debtors	-	-	731	-	594	-	438	-	358	-	2 121	-	356	-	.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	397	264	99	24.8%	21	5.3%	21	8.0%	130	49.3%	271	102.6%	20	28.4%	543.4%
Licences and permits	671	671	126	18.8%	208	31.0%	216	32.2%	218	32.5%	768	114.5%	157	99.5%	38.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 124	129 124	52 567	40.7%	37 810	29.3%	32 685	25.3%	4 699	3.6%	127 760	98.9%	894	92.4%	425.5%
Other own revenue	206	412	196	95.3%	57	27.6%	240	58.3%	248	60.2%	742	180.1%	127	106.3%	94.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 767**	**145 578**	**29 375**	**20.6%**	**33 838**	**23.7%**	**33 118**	**22.7%**	**40 529**	**27.8%**	**136 860**	**94.0%**	**28 257**	**90.2%**	**43.4%**
Employee related costs	56 681	63 232	14 845	26.2%	17 803	31.4%	16 257	25.7%	16 027	25.3%	64 932	102.7%	12 232	100.3%	31.0%
Remuneration of councillors	11 996	11 996	1 886	15.7%	2 829	23.6%	3 719	31.0%	3 117	26.0%	11 552	96.3%	3 250	98.9%	(4.1%)
Debt impairment	1 819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 330	12 943	-	-	4 640	25.3%	2 348	18.1%	787	6.1%	7 774	60.1%	-	-	(100.0%)
Finance charges	19	23	459	2 356.5%	6	30.3%	4	18.8%	3	11.5%	472	2 010.2%	9	1 099.7%	(70.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 785	14 541	2 404	16.3%	1 937	13.1%	3 379	23.2%	3 027	20.8%	10 747	73.9%	1 441	68.5%	110.0%
Transfers and grants	207	1 437	178	86.1%	36	17.3%	215	14.9%	547	38.1%	976	67.9%	125	256.5%	338.7%
Other expenditure	38 929	39 588	9 603	24.7%	6 586	16.9%	7 160	18.1%	15 654	39.5%	39 003	98.5%	11 200	106.9%	39.8%
Loss on disposal of PPE	-	1 819	-	-	-	-	37	2.0%	1 368	75.2%	1 405	77.3%	-	-	(100.0%)
Surplus/(Deficit)	**10 022**	**10 647**	**36 515**		**7 756**		**3 872**		**(31 566)**		**16 577**		**(23 945)**		
Transfers recognised - capital	42 891	42 891	14 075	32.8%	11 906	27.8%	8 406	19.6%	13 118	30.6%	47 505	110.8%	7 332	89.3%	78.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 913**	**53 538**	**50 590**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**52 913**	**53 538**	**50 590**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 913**	**53 538**	**50 590**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 913**	**53 538**	**50 590**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**47 873**	**47 873**	**12 788**	**26.7%**	**10 263**	**21.4%**	**9 382**	**19.6%**	**18 010**	**37.6%**	**50 443**	**105.4%**	**6 873**	**75.7%**	**162.0%**
National Government	42 381	42 381	12 167	28.7%	9 957	23.5%	8 205	19.4%	14 158	33.4%	44 488	105.0%	6 076	78.4%	133.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 381**	**42 381**	**12 167**	**28.7%**	**9 957**	**23.5%**	**8 205**	**19.4%**	**14 158**	**33.4%**	**44 488**	**105.0%**	**6 076**	**79.3%**	**133.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 492	5 492	621	11.3%	306	5.6%	1 177	21.4%	3 852	70.1%	5 956	108.4%	797	34.1%	383.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 873**	**47 873**	**12 788**	**26.7%**	**10 263**	**21.4%**	**9 382**	**19.6%**	**18 010**	**37.6%**	**50 443**	**105.4%**	**6 873**	**75.7%**	**162.0%**
Governance and Administration	**252**	**252**	**9**	**3.4%**	**105**	**41.8%**	**373**	**148.1%**	**-**	**-**	**487**	**193.3%**	**781**	**54.7%**	**(100.0%)**
Executive & Council	160	160	-	-	-	-	65	40.6%	-	-	65	40.6%	667	72.9%	(100.0%)
Budget & Treasury Office	42	42	-	-	51	122.0%	307	730.4%	-	-	358	852.4%	107	59.2%	(100.0%)
Corporate Services	50	50	9	17.1%	54	108.2%	2	3.0%	-	-	64	128.3%	8	31.3%	(100.0%)
Community and Public Safety	**668**	**668**	**-**	**-**	**169**	**25.3%**	**470**	**70.3%**	**85**	**12.7%**	**724**	**108.3%**	**1**	**16.9%**	**8 176.5%**
Community & Social Services	368	368	-	-	16	4.3%	110	29.8%	85	23.1%	211	57.2%	1	40.5%	8 176.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	153	51.0%	360	120.0%	-	-	513	171.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 403**	**46 403**	**12 779**	**27.5%**	**9 989**	**21.5%**	**8 539**	**18.4%**	**16 405**	**35.4%**	**47 713**	**102.8%**	**6 091**	**78.9%**	**169.4%**
Planning and Development	46 403	46 403	332	.7%	-	-	444	1.0%	30	.1%	805	1.7%	6	.2%	413.0%
Road Transport	-	-	12 447	-	9 989	-	8 095	-	16 376	-	46 908	-	6 085	13 209.0%	169.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**550**	**550**	**-**	**-**	**-**	**-**	**-**	**-**	**1 520**	**276.3%**	**1 520**	**276.3%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	550	550	-	-	-	-	-	-	1 520	276.3%	1 520	276.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**190 393**	**193 075**	**67 159**	**35.3%**	**45 383**	**23.8%**	**44 425**	**23.0%**	**3 003**	**1.6%**	**159 970**	**82.9%**	**3 265**	**99.1%**	**(8.0%)**
Property rates, penalties and collection charges	14 472	16 803	1 660	11.5%	2 179	15.1%	7 904	47.0%	1 811	10.8%	13 553	80.7%	1 813	94.1%	(.1%)
Service charges	**1 259**	**1 259**	**358**	**28.4%**	**207**	**16.4%**	**230**	**18.3%**	**220**	**17.5%**	**1 016**	**80.7%**	**219**	**179.1%**	**.5%**
Other revenue	1 403	1 383	413	29.4%	415	29.6%	706	51.0%	498	36.0%	2 032	146.9%	947	65.0%	(47.4%)
Government - operating	129 124	129 124	55 046	42.6%	37 258	28.9%	32 259	25.0%	-	-	124 563	96.5%	-	91.8%	-
Government - capital	42 891	42 891	9 200	21.4%	5 000	11.7%	2 800	6.5%	-	-	17 000	39.6%	-	121.9%	-
Interest	1 244	1 614	482	38.8%	325	26.1%	526	32.6%	473	29.3%	1 806	111.9%	286	95.9%	65.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(127 091)**	**(135 865)**	**(35 923)**	**28.3%**	**(32 751)**	**25.8%**	**(31 859)**	**23.4%**	**(34 325)**	**25.3%**	**(134 858)**	**99.3%**	**(26 705)**	**103.0%**	**28.5%**
Suppliers and employees	(126 864)	(135 634)	(35 465)	28.0%	(32 745)	25.8%	(31 855)	23.5%	(34 322)	25.3%	(134 387)	99.1%	(26 696)	103.0%	28.6%
Finance charges	(19)	(23)	(459)	2 356.9%	(6)	30.3%	(4)	18.8%	(3)	11.5%	(472)	2 010.2%	(9)	99.8%	(70.1%)
Transfers and grants	(207)	(207)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 302**	**57 210**	**31 235**	**49.3%**	**12 633**	**20.0%**	**12 566**	**22.0%**	**(31 323)**	**(54.8%)**	**25 111**	**43.9%**	**(23 440)**	**91.4%**	**33.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**1 413**	**-**	**10 632**	**-**	**13 256**	**-**	**-**	**-**	**25 301**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	643	-	632	-	3 565	-	-	-	4 840	-	-	-	-
Decrease in other non-current receivables	-	-	770	-	10 000	-	9 691	-	-	-	20 461	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 873)**	**(61 915)**	**(13 318)**	**27.8%**	**(12 557)**	**26.2%**	**(10 735)**	**17.3%**	**(22 662)**	**36.6%**	**(59 272)**	**95.7%**	**(6 495)**	**81.8%**	**248.9%**
Capital assets	(47 873)	(61 915)	(13 318)	27.8%	(12 557)	26.2%	(10 735)	17.3%	(22 662)	36.6%	(59 272)	95.7%	(6 495)	81.8%	248.9%
Net Cash from/(used) Investing Activities	**(47 873)**	**(61 915)**	**(11 905)**	**24.9%**	**(1 925)**	**4.0%**	**2 521**	**(4.1%)**	**(22 662)**	**36.6%**	**(33 970)**	**54.9%**	**(6 495)**	**74.7%**	**248.9%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(326)**	**(333)**	**(74)**	**22.7%**	**(76)**	**23.2%**	**(77)**	**23.2%**	**(79)**	**23.8%**	**(306)**	**91.9%**	**(72)**	**9.3%**	**9.3%**
Repayment of borrowing	(326)	(333)	(74)	22.7%	(76)	23.2%	(77)	23.2%	(79)	23.8%	(306)	91.9%	(72)	9.3%	9.3%
Net Cash from/(used) Financing Activities	**(326)**	**(333)**	**(74)**	**22.7%**	**(76)**	**23.2%**	**(77)**	**23.2%**	**(79)**	**23.8%**	**(306)**	**91.9%**	**(72)**	**9.3%**	**9.3%**
Net Increase/(Decrease) in cash held	**15 104**	**(5 038)**	**19 257**	**127.5%**	**10 632**	**70.4%**	**15 010**	**(297.9%)**	**(54 064)**	**1 073.1%**	**(9 165)**	**181.9%**	**(30 007)**	**339.4%**	**80.2%**
Cash/cash equivalents at the year begin:	5 296	15 678	15 674	296.0%	34 930	659.6%	45 563	290.6%	60 573	386.4%	15 674	100.0%	45 682	99.6%	32.6%
Cash/cash equivalents at the year end:	**20 400**	**10 639**	**34 930**	**171.2%**	**45 563**	**223.4%**	**60 573**	**569.3%**	**6 509**	**61.2%**	**6 509**	**61.2%**	**15 674**	**296.0%**	**(58.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	475	3.6%	191	1.4%	(29)	(.2%)	12 601	95.2%	13 238	40.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	1.3%	67	.8%	96	1.1%	8 517	96.9%	8 790	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	3	1.7%	1	.9%	(9)	(6.3%)	155	103.6%	150	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	111	1.1%	109	1.1%	138	1.4%	9 686	96.4%	10 044	30.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.9%	-	-	-	-
Total By Income Source	**699**	**2.2%**	**368**	**1.1%**	**196**	**.6%**	**31 251**	**96.1%**	**32 514**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	69	.5%	68	.5%	(121)	(.8%)	14 469	99.9%	14 485	44.5%	-	-	-	-
Commercial	(294)	2.5%	(552)	4.6%	(593)	4.9%	(10 558)	88.0%	(11 998)	(36.9%)	-	-	-	-
Households	935	2.3%	867	2.1%	949	2.3%	37 956	93.2%	40 707	125.2%	-	-	-	-
Other	(10)	.1%	(16)	.1%	(39)	.4%	(10 616)	99.4%	(10 680)	(32.8%)	-	-	-	-
Total By Customer Group	**699**	**2.2%**	**368**	**1.1%**	**196**	**.6%**	**31 251**	**96.1%**	**32 514**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2 397	100.0%	2 397	49.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 203	88.3%	292	11.7%	-	-	-	-	2 496	51.0%
Total	**2 203**	**45.0%**	**292**	**6.0%**	**-**	**-**	**2 397**	**49.0%**	**4 892**	**100.0%**

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**321 511**	**321 511**	**93 378**	**29.0%**	**61 142**	**19.0%**	**52 917**	**16.5%**	**8 138**	**2.5%**	**215 575**	**67.1%**	**44 493**	**91.0%**	**(81.7%)**
Property rates	53 645	53 645	32 563	60.7%	6 000	11.2%	5 388	10.0%	1 855	3.5%	45 806	85.4%	31 506	147.8%	(94.1%)
Property rates - penalties and collection charges	1 500	1 500	1 108	73.9%	114	7.6%	28	1.8%	5	.3%	1 255	83.6%	10	(36.5%)	(52.8%)
Service charges - electricity revenue	115 854	115 854	14 387	12.4%	8 796	7.6%	10 898	9.4%	4 550	3.9%	38 632	33.3%	9 646	49.0%	(52.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 417	6 417	1 737	27.1%	1 160	18.1%	1 758	27.4%	571	8.9%	5 226	81.4%	1 414	82.4%	(59.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 050	1 050	279	26.5%	116	11.0%	224	21.3%	76	7.2%	695	66.1%	214	131.6%	(64.4%)
Interest earned - external investments	550	550	514	93.4%	288	52.3%	136	24.7%	94	17.0%	1 031	187.5%	209	140.6%	(55.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 538	2 538	1 316	51.8%	913	36.0%	822	32.4%	318	12.5%	3 369	132.8%	1 818	117.4%	(82.5%)
Licences and permits	2 880	2 880	730	25.3%	399	13.9%	625	21.7%	167	5.8%	1 921	66.7%	1 051	114.0%	(84.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 175	133 175	40 426	30.4%	43 136	32.4%	32 106	24.1%	-	-	115 668	86.9%	(7)	98.6%	(100.0%)
Other own revenue	3 902	3 902	317	8.1%	219	5.6%	933	23.9%	502	12.9%	1 971	50.5%	(2 034)	51.3%	(124.7%)
Gains on disposal of PPE	-	-	1	-	-	-	-	-	0	-	1	-	666	9.9%	(100.0%)
Operating Expenditure	**445 463**	**445 463**	**74 251**	**16.7%**	**68 128**	**15.3%**	**78 993**	**17.7%**	**20 133**	**4.5%**	**241 505**	**54.2%**	**87 279**	**82.7%**	**(76.9%)**
Employee related costs	101 151	101 151	23 611	23.3%	15 218	15.0%	25 472	25.2%	10 106	10.0%	74 406	73.6%	10 132	77.5%	(.3%)
Remuneration of councillors	12 845	12 845	3 046	23.7%	2 036	15.8%	3 576	27.8%	1 085	8.4%	9 743	75.9%	2 124	75.5%	(48.9%)
Debt impairment	2 124	2 124	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 558	81 558	-	-	-	-	6 674	8.2%	-	-	6 674	8.2%	(28 018)	(20.2%)	(100.0%)
Finance charges	160	160	-	-	-	-	4 579	2 861.8%	-	-	4 579	2 861.8%	-	361.0%	-
Bulk purchases	99 715	99 715	11 221	11.3%	15 029	15.1%	9 493	9.5%	(2 610)	(2.6%)	33 132	33.2%	4 389	81.8%	(159.5%)
Other Materials	-	-	91	-	18	-	277	-	10	-	395	-	5	1 470.1%	101.8%
Contracted services	100 191	100 191	8 123	8.1%	6 773	6.8%	8 578	8.6%	1 487	1.5%	24 962	24.9%	2 511	28.1%	(40.8%)
Transfers and grants	-	-	-	-	-	-	2 586	-	-	-	2 586	-	-	-	-
Other expenditure	47 720	47 720	28 160	59.0%	29 056	60.9%	17 759	37.2%	10 055	21.1%	85 029	178.2%	96 067	721.1%	(89.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	69	-	(100.0%)
Surplus/(Deficit)	**(123 952)**	**(123 952)**	**19 127**		**(6 986)**		**(26 076)**		**(11 995)**		**(25 930)**		**(42 786)**		
Transfers recognised - capital	44 957	44 957	28 000	62.3%	12 000	26.7%	-	-	-	-	40 000	89.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(26 076)**		**(11 995)**		**14 070**		**(42 786)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(26 076)**		**(11 995)**		**14 070**		**(42 786)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(26 076)**		**(11 995)**		**14 070**		**(42 786)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(26 076)**		**(11 995)**		**14 070**		**(42 786)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**53 994**	**53 994**	**13 301**	**24.6%**	**34 260**	**63.5%**	**1 790**	**3.3%**	**2 002**	**3.7%**	**51 352**	**95.1%**	**6 287**	**60.2%**	**(68.2%)**
National Government	44 957	44 957	13 301	29.6%	34 260	76.2%	1 790	4.0%	2 002	4.5%	51 352	114.2%	6 287	57.2%	(68.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	160.6%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 957**	**44 957**	**13 301**	**29.6%**	**34 260**	**76.2%**	**1 790**	**4.0%**	**2 002**	**4.5%**	**51 352**	**114.2%**	**6 287**	**60.2%**	**(68.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 037	9 037	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 994**	**53 994**	**13 301**	**24.6%**	**34 260**	**63.5%**	**1 790**	**3.3%**	**2 002**	**3.7%**	**51 352**	**95.1%**	**6 287**	**60.2%**	**(68.2%)**
Governance and Administration	**500**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**24 500**	**24 500**	**1 518**	**6.2%**	**11 594**	**47.3%**	**1 543**	**6.3%**	**2 002**	**8.2%**	**16 656**	**68.0%**	**4 477**	**89.0%**	**(55.3%)**
Community & Social Services	6 500	24 500	1 518	23.4%	9 737	149.8%	893	3.6%	2 002	8.2%	14 149	57.8%	4 477	96.4%	(55.3%)
Sport And Recreation	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	1 857	-	650	-	-	-	2 507	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 656**	**11 656**	**1 082**	**9.3%**	**7 892**	**67.7%**	**-**	**-**	**-**	**-**	**8 975**	**77.0%**	**-**	**1.1%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 656	11 656	1 082	9.3%	7 892	67.7%	-	-	-	-	8 975	77.0%	-	1.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 338**	**17 338**	**10 700**	**61.7%**	**14 774**	**85.2%**	**247**	**1.4%**	**-**	**-**	**25 721**	**148.3%**	**1 809**	**186.9%**	**(100.0%)**
Electricity	17 338	17 338	10 700	61.7%	14 774	85.2%	247	1.4%	-	-	25 721	148.3%	1 809	186.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**364 490**	**364 490**	**61 057**	**16.8%**	**74 258**	**20.4%**	**64 452**	**17.7%**	**7 952**	**2.2%**	**207 718**	**57.0%**	**10 742**	**79.8%**	**(26.0%)**
Property rates, penalties and collection charges	34 741	34 741	4 264	12.3%	8 685	25.0%	7 847	22.6%	1 740	5.0%	22 537	64.9%	3 123	114.5%	(44.3%)
Service charges	**140 697**	**140 697**	**11 912**	**8.5%**	**7 755**	**5.5%**	**12 802**	**9.1%**	**4 023**	**2.9%**	**36 492**	**25.9%**	**7 106**	**42.6%**	**(43.4%)**
Other revenue	10 370	10 370	2 587	24.9%	2 380	23.0%	2 603	25.1%	2 027	19.6%	9 598	92.6%	304	99.4%	567.9%
Government - operating	133 175	133 175	13 847	10.4%	43 138	32.4%	32 106	24.1%	-	-	89 092	66.9%	-	98.3%	-
Government - capital	44 957	44 957	28 000	62.3%	12 000	26.7%	8 957	19.9%	-	-	48 957	108.9%	-	70.4%	-
Interest	550	550	446	81.1%	300	54.5%	136	24.7%	162	29.4%	1 043	189.6%	209	268.8%	(22.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(307 205)**	**(307 205)**	**(73 897)**	**24.1%**	**(82 740)**	**26.9%**	**(65 155)**	**21.2%**	**(35 198)**	**11.5%**	**(256 991)**	**83.7%**	**21 763**	**49.1%**	**(261.7%)**
Suppliers and employees	(307 045)	(307 045)	(73 897)	24.1%	(82 740)	26.9%	(65 155)	21.2%	(35 198)	11.5%	(256 991)	83.7%	21 763	49.1%	(261.7%)
Finance charges	(160)	(160)	-	-	-	-	-	-	-	-	-	-	-	19.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 285**	**57 285**	**(12 841)**	**(22.4%)**	**(8 482)**	**(14.8%)**	**(703)**	**(1.2%)**	**(27 246)**	**(47.6%)**	**(49 273)**	**(86.0%)**	**32 504**	**366.2%**	**(183.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**300**	**4.5%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	300	4.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 994)**	**(53 994)**	**(14 749)**	**27.3%**	**(37 665)**	**69.8%**	**(1 438)**	**2.7%**	**-**	**-**	**(53 852)**	**99.7%**	**(23 484)**	**159.8%**	**(100.0%)**
Capital assets	(53 994)	(53 994)	(14 749)	27.3%	(37 665)	69.8%	(1 438)	2.7%	-	-	(53 852)	99.7%	(23 484)	159.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(53 994)**	**(53 994)**	**(14 749)**	**27.3%**	**(37 665)**	**69.8%**	**(1 438)**	**2.7%**	**-**	**-**	**(53 852)**	**99.7%**	**(23 184)**	**197.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 291**	**3 291**	**(27 590)**	**(838.4%)**	**(46 147)**	**(1 402.3%)**	**(2 142)**	**(65.1%)**	**(27 246)**	**(827.9%)**	**(103 125)**	**(3 133.7%)**	**9 320**	**2 427.5%**	**(392.3%)**
Cash/cash equivalents at the year begin:	11 561	11 561	3 529	30.5%	(24 061)	(208.1%)	(70 208)	(607.3%)	(72 350)	(625.8%)	3 529	30.5%	51 568	68.9%	(240.3%)
Cash/cash equivalents at the year end:	**14 852**	**14 852**	**(24 061)**	**(162.0%)**	**(70 208)**	**(472.7%)**	**(72 350)**	**(487.1%)**	**(99 596)**	**(670.6%)**	**(99 596)**	**(670.6%)**	**60 888**	**526.7%**	**(263.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr N Mahlaba	035 874 5136
Financial Manager	Mr M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**464 944**	**462 314**	**148 170**	**31.9%**	**118 433**	**25.5%**	**95 644**	**20.7%**	**9 203**	**2.0%**	**371 450**	**80.3%**	**9 879**	**66.0%**	**(6.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	22 768	19 928	5 840	25.7%	4 331	19.0%	3 859	19.4%	2 987	15.0%	17 017	85.4%	6 569	146.1%	(54.5%)
Service charges - sanitation revenue	8 900	7 740	2 280	25.6%	3 135	35.2%	1 263	16.3%	1 751	22.6%	8 428	108.9%	2 110	69.8%	(17.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	158	158	56	35.2%	-	-	32	20.1%	36	22.6%	123	77.9%	57	320.2%	(37.0%)
Interest earned - external investments	1 000	2 071	877	87.7%	339	33.9%	782	37.8%	1 537	74.2%	3 536	170.7%	786	69.0%	95.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	8	-	20	-	28	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	336 761	331 311	138 170	41.0%	109 637	32.6%	88 956	26.8%	1 500	.5%	338 263	102.1%	-	97.3%	(100.0%)
Other own revenue	95 357	101 105	947	1.0%	992	1.0%	745	.7%	1 372	1.4%	4 055	4.0%	356	1.3%	284.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**458 996**	**457 366**	**105 242**	**22.9%**	**158 308**	**34.5%**	**113 844**	**24.9%**	**138 232**	**30.2%**	**515 626**	**112.7%**	**128 572**	**99.7%**	**7.5%**
Employee related costs	149 581	149 581	38 922	26.0%	39 565	26.5%	40 353	27.0%	39 445	26.4%	158 285	105.8%	37 091	104.6%	6.3%
Remuneration of councillors	6 175	6 175	1 538	24.9%	1 564	25.3%	1 858	30.1%	1 675	27.1%	6 634	107.4%	1 792	96.9%	(6.6%)
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 565	32 565	-	-	-	-	10 391	31.9%	15 036	46.2%	25 427	78.1%	7 422	77.0%	102.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	84 868	84 868	18 370	21.6%	21 183	25.0%	15 913	18.8%	14 342	16.9%	69 807	82.3%	8 783	77.5%	63.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 383	47 383	10 865	22.9%	9 727	20.5%	8 751	18.5%	9 806	20.7%	39 149	82.6%	11 523	61.6%	(14.9%)
Transfers and grants	1 861	1 861	-	-	-	-	-	-	-	-	-	-	150	7.6%	(100.0%)
Other expenditure	132 969	131 338	35 547	26.7%	86 269	64.9%	36 579	27.9%	57 929	44.1%	216 324	164.7%	61 811	139.2%	(6.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 948**	**4 948**	**42 929**		**(39 875)**		**(18 201)**		**(129 029)**		**(144 176)**		**(118 694)**		
Transfers recognised - capital	497 438	522 047	114 118	22.9%	203 719	41.0%	204 757	39.2%	47 145	9.0%	569 739	109.1%	15 355	104.3%	207.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**503 386**	**526 995**	**157 047**		**163 844**		**186 556**		**(81 884)**		**425 563**		**(103 156)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**503 386**	**526 995**	**157 047**		**163 844**		**186 556**		**(81 884)**		**425 563**		**(103 156)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**503 386**	**526 995**	**157 047**		**163 844**		**186 556**		**(81 884)**		**425 563**		**(103 156)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**503 386**	**526 995**	**157 047**		**163 844**		**186 556**		**(81 884)**		**425 563**		**(103 156)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**503 386**	**526 995**	**68 526**	**13.6%**	**161 185**	**32.0%**	**122 984**	**23.3%**	**162 498**	**30.8%**	**515 193**	**97.8%**	**51 971**	**70.3%**	**212.7%**
National Government	497 538	522 147	68 486	13.8%	159 861	32.1%	120 920	23.2%	161 873	31.0%	511 140	97.9%	33 446	69.7%	384.0%
Provincial Government	-	-	-	-	927	-	-	-	-	-	927	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**497 538**	**522 147**	**68 486**	**13.8%**	**160 788**	**32.3%**	**120 920**	**23.2%**	**161 873**	**31.0%**	**512 066**	**98.1%**	**33 446**	**69.7%**	**384.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 848	4 848	40	.7%	374	6.4%	2 065	42.6%	625	12.9%	3 104	64.0%	18 525	78.2%	(96.6%)
Public contributions and donations	-	-	-	-	23	-	-	-	-	-	23	-	-	-	-
Capital Expenditure Standard Classification	**503 386**	**526 995**	**68 526**	**13.6%**	**161 185**	**32.0%**	**122 984**	**23.3%**	**162 498**	**30.8%**	**515 193**	**97.8%**	**51 971**	**70.3%**	**212.7%**
Governance and Administration	**2 500**	**2 500**	**40**	**1.6%**	**347**	**13.9%**	**764**	**30.5%**	**405**	**16.2%**	**1 557**	**62.3%**	**898**	**16.8%**	**(54.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 050	2 050	40	2.0%	347	17.0%	652	31.8%	405	19.8%	1 445	70.5%	159	23.5%	154.4%
Corporate Services	450	450	-	-	-	-	112	24.9%	-	-	112	24.9%	739	15.1%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**927**	**-**	**-**	**-**	**-**	**-**	**927**	**-**	**163**	**62.5%**	**(100.0%)**
Community & Social Services	-	-	-	-	927	-	-	-	-	-	927	-	163	62.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 181**	**2 181**	**-**	**-**	**483**	**22.2%**	**1 102**	**50.5%**	**698**	**32.0%**	**2 284**	**104.7%**	**724**	**77.6%**	**(3.6%)**
Planning and Development	2 181	2 181	-	-	483	22.2%	1 102	50.5%	698	32.0%	2 284	104.7%	724	77.6%	(3.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**498 705**	**522 314**	**68 486**	**13.7%**	**159 428**	**32.0%**	**121 118**	**23.2%**	**161 395**	**30.9%**	**510 426**	**97.7%**	**50 186**	**72.6%**	**221.6%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	498 705	522 314	68 486	13.7%	159 428	32.0%	121 118	23.2%	161 395	30.9%	510 426	97.7%	50 186	72.6%	221.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**925 926**	**950 885**	**255 045**	**27.5%**	**322 185**	**34.8%**	**193 019**	**20.3%**	**65 959**	**6.9%**	**836 207**	**87.9%**	**22 886**	**117.1%**	**188.2%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**26 918**	**26 918**	**5 276**	**19.6%**	**6 036**	**22.4%**	**3 717**	**13.8%**	**4 219**	**15.7%**	**19 248**	**71.5%**	**6 333**	**165.8%**	**(33.4%)**
Other revenue	63 809	68 537	6 781	10.6%	31 262	49.0%	5 337	7.8%	23 088	33.7%	66 469	97.0%	413	2 145.7%	5 492.3%
Government - operating	336 761	331 311	138 170	41.0%	109 636	32.6%	119 154	36.0%	3 728	1.1%	370 687	111.9%	15 355	104.8%	(75.7%)
Government - capital	497 438	522 047	103 940	20.9%	174 989	35.2%	64 113	12.3%	33 386	6.4%	376 429	72.1%	-	114.6%	(100.0%)
Interest	1 000	2 071	877	87.7%	263	26.3%	697	33.7%	1 537	74.2%	3 375	162.9%	786	62.2%	95.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(403 188)**	**(401 357)**	**(150 003)**	**37.2%**	**(124 546)**	**30.9%**	**(183 690)**	**45.8%**	**(61 410)**	**15.3%**	**(519 649)**	**129.5%**	**(127 793)**	**129.2%**	**(51.9%)**
Suppliers and employees	(401 327)	(399 806)	(150 003)	37.4%	(124 546)	31.0%	(128 544)	32.2%	(61 410)	15.4%	(464 503)	116.2%	(127 643)	118.7%	(51.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 861)	(1 551)	-	-	-	-	(55 146)	3 555.5%	-	-	(55 146)	3 555.5%	(150)	2 295.7%	(100.0%)
Net Cash from/(used) Operating Activities	**522 738**	**549 528**	**105 042**	**20.1%**	**197 639**	**37.8%**	**9 329**	**1.7%**	**4 549**	**.8%**	**316 559**	**57.6%**	**(104 907)**	**97.6%**	**(104.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**20 000**	**-**	**50 000**	**-**	**70 000**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	20 000	-	50 000	-	70 000	-	-	-	(100.0%)
Payments	**(503 386)**	**(479 777)**	**(53 818)**	**10.7%**	**(146 245)**	**29.1%**	**(100 806)**	**21.0%**	**(79 802)**	**16.6%**	**(380 671)**	**79.3%**	**(34 099)**	**38.7%**	**134.0%**
Capital assets	(503 386)	(479 777)	(53 818)	10.7%	(146 245)	29.1%	(100 806)	21.0%	(79 802)	16.6%	(380 671)	79.3%	(34 099)	38.7%	134.0%
Net Cash from/(used) Investing Activities	**(503 386)**	**(479 777)**	**(53 818)**	**10.7%**	**(146 245)**	**29.1%**	**(80 806)**	**16.8%**	**(29 802)**	**6.2%**	**(310 671)**	**64.8%**	**(34 099)**	**38.7%**	**(12.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 352**	**69 751**	**51 223**	**264.7%**	**51 394**	**265.6%**	**(71 477)**	**(102.5%)**	**(25 253)**	**(36.2%)**	**5 888**	**8.4%**	**(139 006)**	**(109.3%)**	**(81.8%)**
Cash/cash equivalents at the year begin:	(5 499)	(5 499)	(45 487)	827.2%	5 736	(104.3%)	57 131	(1 038.9%)	(14 346)	260.9%	(45 487)	827.2%	244 804	100.0%	(105.9%)
Cash/cash equivalents at the year end:	**13 853**	**64 252**	**5 736**	**41.4%**	**57 131**	**412.4%**	**(14 346)**	**(22.3%)**	**(39 599)**	**(61.6%)**	**(39 599)**	**(61.6%)**	**105 799**	**(98.6%)**	**(137.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 274	9.8%	862	1.6%	47 775	88.6%	-	-	53 911	74.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 096	6.0%	362	2.0%	16 804	92.0%	-	-	18 262	25.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13	49.6%	6	24.8%	7	25.6%	-	-	26	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6 383**	**8.8%**	**1 230**	**1.7%**	**64 586**	**89.5%**	**-**	**-**	**72 199**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 627	18.2%	246	2.7%	7 073	79.1%	-	-	8 946	12.4%	-	-	-	-
Commercial	659	29.7%	82	3.7%	1 480	66.6%	-	-	2 221	3.1%	-	-	-	-
Households	3 980	6.6%	891	1.5%	55 490	91.9%	-	-	60 361	83.6%	-	-	-	-
Other	116	17.3%	12	1.8%	543	80.9%	-	-	671	.9%	-	-	-	-
Total By Customer Group	**6 383**	**8.8%**	**1 230**	**1.7%**	**64 586**	**89.5%**	**-**	**-**	**72 199**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 820	51.1%	-	-	-	-	26 647	48.9%	54 467	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**27 820**	**51.1%**	**-**	**-**	**-**	**-**	**26 647**	**48.9%**	**54 467**	**100.0%**

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**157 178**	**155 898**	**59 764**	**38.0%**	**49 197**	**31.3%**	**39 401**	**25.3%**	**8 511**	**5.5%**	**156 873**	**100.6%**	**9 868**	**96.2%**	**(13.8%)**
Property rates	20 019	17 198	4 299	21.5%	4 299	21.5%	4 299	25.0%	4 299	25.0%	17 198	100.0%	6 017	104.6%	(28.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	81	202	50	62.1%	50	62.1%	50	25.0%	50	25.0%	202	100.0%	20	-	153.2%
Rental of facilities and equipment	307	307	59	19.2%	60	19.4%	62	20.1%	62	20.1%	242	78.9%	59	61.6%	4.5%
Interest earned - external investments	4 911	5 606	1 598	32.5%	1 562	31.8%	1 761	31.4%	1 500	26.8%	6 421	114.5%	1 238	102.9%	21.2%
Interest earned - outstanding debtors	691	604	0	-	-	-	-	-	-	-	0	-	199	176.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	400	800	339	84.8%	329	82.2%	390	48.8%	218	27.2%	1 276	159.5%	264	240.0%	(17.5%)
Licences and permits	3 960	3 960	977	24.7%	881	22.3%	980	24.7%	996	25.1%	3 834	96.8%	932	102.4%	6.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 728	126 910	52 282	41.3%	41 981	33.1%	31 760	25.0%	777	.6%	126 801	99.9%	1 036	99.4%	(25.0%)
Other own revenue	82	312	158	192.5%	34	40.9%	98	31.3%	609	195.1%	899	288.0%	103	4.5%	492.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**150 124**	**186 550**	**27 953**	**18.6%**	**42 227**	**28.1%**	**29 965**	**16.1%**	**33 704**	**18.1%**	**133 849**	**71.7%**	**22 948**	**87.8%**	**46.9%**
Employee related costs	38 237	40 422	7 725	20.2%	9 229	24.1%	8 306	20.5%	9 150	22.6%	34 410	85.1%	7 456	83.7%	22.7%
Remuneration of councillors	9 955	9 972	2 017	20.3%	2 017	20.3%	3 121	31.3%	2 375	23.8%	9 529	95.6%	2 320	95.9%	2.4%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	227.5%	-
Depreciation and asset impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	74.8%	-
Finance charges	106	-	-	-	-	-	-	-	-	-	-	-	-	4.6%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	24 226	490	1 995	8.2%	2 304	9.5%	3 990	814.9%	1 649	336.7%	9 938	2 029.6%	-	-	(100.0%)
Contracted services	2 540	31 736	370	14.6%	7 159	281.9%	256	.8%	1 088	3.4%	8 873	28.0%	20	94.1%	5 310.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 061	87 903	15 846	26.8%	21 517	36.4%	14 293	16.3%	19 442	22.1%	71 098	80.9%	13 153	84.3%	47.8%
Loss on disposal of PPE	-	27	-	-	-	-	-	-	0	1.5%	0	1.5%	-	-	(100.0%)
Surplus/(Deficit)	**7 054**	**(30 652)**	**31 811**		**6 970**		**9 436**		**(25 193)**		**23 024**		**(13 080)**		
Transfers recognised - capital	48 827	58 827	7 825	16.0%	15 387	31.5%	10 682	18.2%	21 357	36.3%	55 251	93.9%	5 524	98.3%	286.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 881**	**28 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**55 881**	**28 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 881**	**28 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 881**	**28 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**84 954**	**94 954**	**9 869**	**11.6%**	**17 540**	**20.6%**	**8 186**	**8.6%**	**14 047**	**14.8%**	**49 641**	**52.3%**	**14 750**	**87.0%**	**(4.8%)**
National Government	48 827	58 925	6 864	14.1%	13 379	27.4%	5 493	9.3%	12 011	20.4%	37 747	64.1%	5 823	100.2%	106.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	224	98.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 827**	**58 925**	**6 864**	**14.1%**	**13 379**	**27.4%**	**5 493**	**9.3%**	**12 011**	**20.4%**	**37 747**	**64.1%**	**6 047**	**100.1%**	**98.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 127	36 029	3 004	8.3%	4 161	11.5%	2 693	7.5%	2 035	5.6%	11 893	33.0%	8 703	63.9%	(76.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 954**	**94 954**	**9 869**	**11.6%**	**17 540**	**20.6%**	**8 308**	**8.7%**	**14 047**	**14.8%**	**49 763**	**52.4%**	**14 750**	**87.0%**	**(4.8%)**
Governance and Administration	**800**	**-**	**-**	**-**	**-**	**-**	**159**	**-**	**-**	**-**	**159**	**-**	**261**	**47.9%**	**(100.0%)**
Executive & Council	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	600	-	-	-	-	-	159	-	-	-	159	-	-	2.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	261	169.9%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**413**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	366	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	48	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**84 154**	**94 954**	**9 869**	**11.7%**	**17 540**	**20.8%**	**8 149**	**8.6%**	**14 047**	**14.8%**	**49 604**	**52.2%**	**14 076**	**87.2%**	**(.2%)**
Planning and Development	84 154	94 954	9 869	11.7%	17 540	20.8%	8 149	8.6%	14 047	14.8%	49 604	52.2%	14 076	87.2%	(.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**202 522**	**214 823**	**78 270**	**38.6%**	**77 078**	**38.1%**	**51 930**	**24.2%**	**7 232**	**3.4%**	**214 510**	**99.9%**	**4 040**	**98.1%**	**79.0%**
Property rates, penalties and collection charges	17 216	17 198	422	2.5%	4 834	28.1%	4 373	25.4%	3 969	23.1%	13 598	79.1%	1 691	103.5%	134.7%
Service charges	**63**	**202**	**12**	**19.2%**	**16**	**25.6%**	**49**	**24.4%**	**33**	**16.3%**	**110**	**54.6%**	**20**	**94.8%**	**64.9%**
Other revenue	4 777	5 379	1 516	31.7%	42 666	893.2%	1 188	22.1%	1 207	22.4%	46 578	866.0%	1 091	104.4%	10.7%
Government - operating	126 728	126 910	53 722	42.4%	-	-	31 231	24.6%	-	-	84 953	66.9%	-	99.7%	-
Government - capital	48 827	58 925	21 000	43.0%	28 000	57.3%	13 327	22.6%	-	-	62 327	105.8%	-	93.2%	-
Interest	4 911	6 210	1 598	32.5%	1 562	31.8%	1 761	28.4%	2 023	32.6%	6 944	111.8%	1 238	84.4%	63.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(132 977)**	**(186 551)**	**(25 100)**	**18.9%**	**(40 397)**	**30.4%**	**(35 655)**	**19.1%**	**(43 188)**	**23.2%**	**(144 339)**	**77.4%**	**(21 645)**	**74.6%**	**99.5%**
Suppliers and employees	(132 871)	(186 345)	(25 100)	18.9%	(40 397)	30.4%	(35 655)	19.1%	(43 188)	23.2%	(144 339)	77.5%	(21 645)	74.6%	99.5%
Finance charges	(106)	(206)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 545**	**28 272**	**53 170**	**76.5%**	**36 681**	**52.7%**	**16 275**	**57.6%**	**(35 956)**	**(127.2%)**	**70 171**	**248.2%**	**(17 605)**	**185.0%**	**104.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 954)**	**(94 953)**	**(10 232)**	**12.0%**	**(17 540)**	**20.6%**	**(11 413)**	**12.0%**	**(29 309)**	**30.9%**	**(68 495)**	**72.1%**	**(15 376)**	**92.2%**	**90.6%**
Capital assets	(84 954)	(94 953)	(10 232)	12.0%	(17 540)	20.6%	(11 413)	12.0%	(29 309)	30.9%	(68 495)	72.1%	(15 376)	92.2%	90.6%
Net Cash from/(used) Investing Activities	**(84 954)**	**(94 953)**	**(10 232)**	**12.0%**	**(17 540)**	**20.6%**	**(11 413)**	**12.0%**	**(29 309)**	**30.9%**	**(68 495)**	**72.1%**	**(15 376)**	**92.2%**	**90.6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 409)**	**(66 681)**	**42 938**	**(278.7%)**	**19 141**	**(124.2%)**	**4 861**	**(7.3%)**	**(65 265)**	**97.9%**	**1 676**	**(2.5%)**	**(32 982)**	**(27.9%)**	**97.9%**
Cash/cash equivalents at the year begin:	107 767	77 638	77 638	72.0%	120 576	111.9%	139 717	180.0%	144 579	186.2%	77 638	100.0%	110 994	100.0%	30.3%
Cash/cash equivalents at the year end:	**92 358**	**10 957**	**120 576**	**130.6%**	**139 717**	**151.3%**	**144 579**	**1 319.5%**	**79 314**	**723.9%**	**79 314**	**723.9%**	**78 013**	**169.4%**	**1.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 195	3.4%	1 190	3.4%	1 004	2.8%	32 063	90.4%	35 452	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 195**	**3.4%**	**1 190**	**3.4%**	**1 004**	**2.8%**	**32 063**	**90.4%**	**35 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	686	13.4%	686	13.4%	531	10.3%	3 234	62.9%	5 137	14.5%	-	-	-	-
Commercial	400	3.0%	399	3.0%	399	3.0%	12 180	91.0%	13 379	37.7%	-	-	-	-
Households	1	2.4%	1	2.4%	1	2.4%	52	92.9%	56	.2%	-	-	-	-
Other	107	.6%	103	.6%	73	.4%	16 596	98.3%	16 879	47.6%	-	-	-	-
Total By Customer Group	**1 195**	**3.4%**	**1 190**	**3.4%**	**1 004**	**2.8%**	**32 063**	**90.4%**	**35 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 772	110.5%	(1 788)	(7.1%)	(560)	(2.2%)	(299)	(1.2%)	25 125	100.0%
Total	**27 772**	**110.5%**	**(1 788)**	**(7.1%)**	**(560)**	**(2.2%)**	**(299)**	**(1.2%)**	**25 125**	**100.0%**

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**182 124**	**182 124**	**81 957**	**45.0%**	**51 946**	**28.5%**	**37 489**	**20.6%**	**9 494**	**5.2%**	**180 885**	**99.3%**	**5 700**	**95.9%**	**66.6%**
Property rates	25 134	25 134	16 594	66.0%	2 984	11.9%	994	4.0%	1 977	7.9%	22 549	89.7%	2 803	91.9%	(29.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 512	3 512	920	26.2%	1 001	28.5%	304	8.7%	607	17.3%	2 833	80.7%	1 164	91.0%	(47.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	890	890	199	22.3%	212	23.8%	69	7.7%	137	15.4%	616	69.2%	202	73.6%	(32.2%)
Interest earned - external investments	1 672	1 672	585	35.0%	702	42.0%	534	32.0%	950	56.9%	2 772	165.8%	430	96.4%	121.0%
Interest earned - outstanding debtors	6 814	6 814	2 668	39.2%	1 816	26.7%	57	.8%	212	3.1%	4 752	69.7%	-	50.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	324	324	60	18.4%	54	16.8%	11	3.4%	113	35.0%	238	73.6%	55	61.5%	105.5%
Licences and permits	978	978	269	27.5%	257	26.3%	99	10.1%	151	15.5%	777	79.4%	212	98.2%	(28.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 067	142 067	60 346	42.5%	44 806	31.5%	34 110	24.0%	263	.2%	139 526	98.2%	588	99.4%	(55.3%)
Other own revenue	733	733	315	43.0%	114	15.5%	1 311	178.7%	5 083	693.0%	6 823	930.2%	246	343.2%	1 967.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**167 108**	**167 108**	**24 467**	**14.6%**	**25 147**	**15.0%**	**11 979**	**7.2%**	**26 237**	**15.7%**	**87 830**	**52.6%**	**28 811**	**77.6%**	**(8.9%)**
Employee related costs	42 803	42 803	8 141	19.0%	9 334	21.8%	3 293	7.7%	6 679	15.6%	27 448	64.1%	10 238	97.5%	(34.8%)
Remuneration of councillors	11 949	11 949	2 221	18.6%	2 381	19.9%	865	7.2%	2 202	18.4%	7 669	64.2%	3 214	92.8%	(31.5%)
Debt impairment	8 024	8 024	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 734	13 734	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	55	-	-	-	-	-	55	-	-	-	-
Contracted services	2 543	2 543	652	25.6%	715	28.1%	727	28.6%	235	9.2%	2 329	91.6%	883	56.6%	(73.4%)
Transfers and grants	529	529	106	20.0%	12	2.3%	-	-	-	-	118	22.3%	11	96.6%	(100.0%)
Other expenditure	87 526	87 526	13 348	15.2%	12 649	14.5%	7 094	8.1%	17 120	19.6%	50 211	57.4%	14 465	84.7%	18.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 016**	**15 016**	**57 490**		**26 799**		**25 509**		**(16 743)**		**93 055**		**(23 111)**		
Transfers recognised - capital	51 213	51 213	6 534	12.8%	14 326	28.0%	27	.1%	4 029	7.9%	24 916	48.7%	9 769	80.5%	(58.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66 229**	**66 229**	**64 023**		**41 125**		**25 537**		**(12 714)**		**117 971**		**(13 342)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 229**	**66 229**	**64 023**		**41 125**		**25 537**		**(12 714)**		**117 971**		**(13 342)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 229**	**66 229**	**64 023**		**41 125**		**25 537**		**(12 714)**		**117 971**		**(13 342)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 229**	**66 229**	**64 023**		**41 125**		**25 537**		**(12 714)**		**117 971**		**(13 342)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**66 229**	**66 229**	**5 917**	**8.9%**	**12 636**	**19.1%**	**8 715**	**13.2%**	**7 485**	**11.3%**	**34 753**	**52.5%**	**10 900**	**66.3%**	**(31.3%)**
National Government	51 213	51 213	5 883	11.5%	12 590	24.6%	8 586	16.8%	7 275	14.2%	34 333	67.0%	7 941	72.8%	(8.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 213**	**51 213**	**5 883**	**11.5%**	**12 590**	**24.6%**	**8 586**	**16.8%**	**7 275**	**14.2%**	**34 333**	**67.0%**	**7 941**	**72.8%**	**(8.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 016	15 016	34	.2%	47	.3%	130	.9%	210	1.4%	420	2.8%	2 959	59.2%	(92.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66 229**	**66 229**	**5 917**	**8.9%**	**12 636**	**19.1%**	**8 715**	**13.2%**	**7 485**	**11.3%**	**34 753**	**52.5%**	**10 900**	**66.3%**	**(31.3%)**
Governance and Administration	**3 012**	**3 012**	**76**	**2.5%**	**34**	**1.1%**	**130**	**4.3%**	**175**	**5.8%**	**416**	**13.8%**	**270**	**66.8%**	**(35.0%)**
Executive & Council	600	600	-	-	-	-	-	-	-	-	-	-	208	70.5%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	58.2%	-
Corporate Services	2 412	2 412	76	3.2%	34	1.4%	130	5.4%	175	7.3%	416	17.2%	62	38.5%	183.6%
Community and Public Safety	**24 468**	**24 468**	**2**	**-**	**13**	**.1%**	**-**	**-**	**35**	**.1%**	**49**	**.2%**	**77**	**2.1%**	**(55.2%)**
Community & Social Services	24 098	24 098	5	-	13	.1%	-	-	35	.1%	52	.2%	-	1.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	370	370	(3)	(.9%)	-	-	-	-	-	-	(3)	(.9%)	77	232.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**5 586**	**-**	**12 590**	**-**	**8 586**	**-**	**7 275**	**-**	**34 036**	**-**	**8 731**	**243.9%**	**(16.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	274.1%	-
Road Transport	-	-	5 586	-	12 590	-	8 586	-	7 275	-	34 036	-	8 731	243.7%	(16.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 000**	**17 000**	**252**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**252**	**1.5%**	**1 821**	**418.1%**	**(100.0%)**
Electricity	15 000	15 000	252	1.7%	-	-	-	-	-	-	252	1.7%	1 796	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	25	61.7%	(100.0%)
Other	**21 749**	**21 749**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**211 883**	**211 883**	**86 793**	**41.0%**	**73 143**	**34.5%**	**56 742**	**26.8%**	**5 087**	**2.4%**	**221 766**	**104.7%**	**5 696**	**103.6%**	**(10.7%)**
Property rates, penalties and collection charges	13 824	13 824	7 157	51.8%	3 842	27.8%	2 642	19.1%	2 245	16.2%	15 886	114.9%	2 016	100.2%	11.4%
Service charges	**840**	**840**	**390**	**46.4%**	**320**	**38.1%**	**453**	**53.9%**	**353**	**42.0%**	**1 516**	**180.4%**	**485**	**124.3%**	**(27.3%)**
Other revenue	2 267	2 267	654	28.8%	2 789	123.0%	2 957	130.4%	857	37.8%	7 256	320.1%	2 765	255.5%	(69.0%)
Government - operating	142 067	142 067	61 007	42.9%	45 491	32.0%	35 010	24.6%	-	-	141 508	99.6%	-	100.6%	-
Government - capital	51 213	51 213	17 000	33.2%	20 000	39.1%	14 213	27.8%	-	-	51 213	100.0%	-	98.8%	-
Interest	1 672	1 672	585	35.0%	702	42.0%	1 467	87.8%	1 632	97.6%	4 386	262.4%	430	99.9%	279.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 464)**	**(145 464)**	**(28 928)**	**19.9%**	**(29 248)**	**20.1%**	**(30 427)**	**20.9%**	**(60 164)**	**41.4%**	**(148 767)**	**102.3%**	**(24 172)**	**100.3%**	**148.9%**
Suppliers and employees	(144 821)	(144 821)	(28 928)	20.0%	(29 248)	20.2%	(30 427)	21.0%	(60 164)	41.5%	(148 767)	102.7%	(24 172)	100.7%	148.9%
Finance charges	(114)	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(529)	(529)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 419**	**66 419**	**57 865**	**87.1%**	**43 895**	**66.1%**	**26 315**	**39.6%**	**(55 076)**	**(82.9%)**	**72 999**	**109.9%**	**(18 476)**	**114.0%**	**198.1%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 229)**	**(66 229)**	**(9 153)**	**13.8%**	**(13 331)**	**20.1%**	**(8 672)**	**13.1%**	**(12 219)**	**18.4%**	**(43 375)**	**65.5%**	**(10 037)**	**68.6%**	**21.7%**
Capital assets	(66 229)	(66 229)	(9 153)	13.8%	(13 331)	20.1%	(8 672)	13.1%	(12 219)	18.4%	(43 375)	65.5%	(10 037)	68.6%	21.7%
Net Cash from/(used) Investing Activities	**(66 229)**	**(66 229)**	**(9 153)**	**13.8%**	**(13 331)**	**20.1%**	**(8 672)**	**13.1%**	**(12 219)**	**18.4%**	**(43 375)**	**65.5%**	**(10 037)**	**45.6%**	**21.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**190**	**190**	**48 712**	**25 654.0%**	**30 564**	**16 096.4%**	**17 643**	**9 291.8%**	**(67 295)**	**(35 440.7%)**	**29 624**	**15 601.6%**	**(28 513)**	**1 636.7%**	**136.0%**
Cash/cash equivalents at the year begin:	20 992	20 992	22 508	107.2%	71 220	339.3%	101 784	484.9%	119 428	568.9%	22 508	107.2%	53 306	100.0%	124.0%
Cash/cash equivalents at the year end:	**21 182**	**21 182**	**71 220**	**336.2%**	**101 784**	**480.5%**	**119 428**	**563.8%**	**52 132**	**246.1%**	**52 132**	**246.1%**	**24 793**	**257.5%**	**110.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	971	2.1%	725	1.6%	519	1.1%	43 510	95.2%	45 725	46.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	347	2.3%	277	1.9%	256	1.7%	14 017	94.1%	14 897	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 154	3.2%	1 110	3.1%	33 442	93.7%	35 706	36.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	3.6%	42	3.1%	42	3.1%	1 229	90.2%	1 363	1.4%	-	-	-	-
Total By Income Source	**1 367**	**1.4%**	**2 199**	**2.3%**	**1 927**	**2.0%**	**92 198**	**94.4%**	**97 691**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23	.1%	25	.1%	(26)	(.1%)	21 175	99.9%	21 197	21.7%	-	-	-	-
Commercial	895	4.8%	882	4.8%	717	3.9%	16 009	86.5%	18 503	18.9%	-	-	-	-
Households	226	.9%	623	2.4%	604	2.3%	24 591	94.4%	26 043	26.7%	-	-	-	-
Other	223	.7%	669	2.1%	632	2.0%	30 423	95.2%	31 948	32.7%	-	-	-	-
Total By Customer Group	**1 367**	**1.4%**	**2 199**	**2.3%**	**1 927**	**2.0%**	**92 198**	**94.4%**	**97 691**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr T.L. Manda	035 572 1292
Financial Manager	Mrs S.Z. Soji	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**70 855**	**62 463**	**23 809**	**33.6%**	**15 109**	**21.3%**	**13 753**	**22.0%**	**7 858**	**12.6%**	**60 528**	**96.9%**	**5 240**	**79.6%**	**50.0%**
Property rates	10 310	11 216	5 956	57.8%	1 745	16.9%	1 765	15.7%	1 733	15.4%	11 199	99.8%	1 719	106.1%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 657	1 657	387	23.4%	380	22.9%	391	23.6%	393	23.7%	1 550	93.6%	381	93.5%	3.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	140	40	13	9.6%	6	4.3%	4	8.9%	13	33.3%	36	90.8%	16	59.4%	(15.6%)
Interest earned - external investments	150	150	39	26.2%	54	35.7%	28	18.8%	75	50.0%	196	130.8%	1	72.9%	10 015.4%
Interest earned - outstanding debtors	800	1 600	549	68.7%	493	61.6%	0	-	238	14.8%	1 280	80.0%	396	235.6%	(40.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 000	2 000	443	3.7%	-	-	-	-	0	-	443	22.2%	303	47.2%	(99.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 398	45 400	16 397	36.1%	12 254	27.0%	11 559	25.5%	3 378	7.4%	43 587	96.0%	2 480	82.4%	36.2%
Other own revenue	400	400	24	6.0%	178	44.5%	7	1.7%	2 028	507.0%	2 237	559.2%	(57)	59.6%	(3 630.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**70 031**	**62 374**	**16 643**	**23.8%**	**14 834**	**21.2%**	**14 378**	**23.1%**	**11 279**	**18.1%**	**57 133**	**91.6%**	**10 054**	**79.7%**	**12.2%**
Employee related costs	21 134	18 467	3 820	18.1%	4 792	22.7%	4 023	21.8%	4 260	23.1%	16 895	91.5%	3 522	92.2%	21.0%
Remuneration of councillors	1 866	1 866	393	21.1%	463	24.8%	667	35.7%	471	25.2%	1 993	106.8%	570	102.9%	(17.5%)
Debt impairment	7 000	4 000	1 750	25.0%	1 500	21.4%	1 000	25.0%	1 000	25.0%	5 250	131.2%	500	63.6%	100.0%
Depreciation and asset impairment	4 000	4 000	1 000	25.0%	1 000	25.0%	1 000	25.0%	1 000	25.0%	4 000	100.0%	500	57.1%	100.0%
Finance charges	150	500	11	7.3%	7	4.6%	14	2.9%	0	-	32	6.5%	32	81.0%	(99.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 500	2 500	457	18.3%	663	26.5%	286	11.4%	72	2.9%	1 479	59.2%	354	82.2%	(79.5%)
Contracted services	18 263	17 474	3 355	18.4%	3 516	19.3%	3 215	18.4%	866	5.0%	10 952	62.7%	1 145	52.4%	(24.4%)
Transfers and grants	300	300	75	25.0%	75	25.0%	75	25.0%	75	25.0%	300	100.0%	-	77.2%	(100.0%)
Other expenditure	14 818	13 267	5 782	39.0%	2 818	19.0%	4 097	30.9%	3 535	26.6%	16 231	122.3%	3 432	107.3%	3.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**824**	**89**	**7 166**		**275**		**(624)**		**(3 421)**		**3 396**		**(4 814)**		
Transfers recognised - capital	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	106	.9%	11 419	100.0%	3 478	112.2%	(97.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**11 719**	**11 719**	**7 376**	**62.9%**	**3 217**	**27.4%**	**720**	**6.1%**	**384**	**3.3%**	**11 697**	**99.8%**	**3 478**	**96.9%**	**(89.0%)**
National Government	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	106	.9%	11 419	100.0%	3 478	112.6%	(97.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 419**	**11 419**	**7 376**	**64.6%**	**3 217**	**28.2%**	**720**	**6.3%**	**106**	**.9%**	**11 419**	**100.0%**	**3 478**	**112.6%**	**(97.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	300	-	-	-	-	-	-	278	92.8%	278	92.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 719**	**11 719**	**7 376**	**62.9%**	**3 217**	**27.4%**	**720**	**6.1%**	**384**	**3.3%**	**11 697**	**99.8%**	**3 478**	**96.9%**	**(89.0%)**
Governance and Administration	**300**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**278**	**92.8%**	**278**	**92.8%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	278	92.8%	278	92.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 419**	**11 419**	**7 376**	**64.6%**	**3 217**	**28.2%**	**720**	**6.3%**	**106**	**.9%**	**11 419**	**100.0%**	**3 478**	**111.6%**	**(97.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	106	.9%	11 419	100.0%	3 478	-	(97.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**67 344**	**70 775**	**33 554**	**49.8%**	**19 143**	**28.4%**	**19 091**	**27.0%**	**9 572**	**13.5%**	**81 359**	**115.0%**	**2 917**	**101.2%**	**228.2%**
Property rates, penalties and collection charges	7 217	8 530	4 226	58.6%	1 904	26.4%	2 849	33.4%	1 648	19.3%	10 626	124.6%	1 911	94.1%	(13.8%)
Service charges	**1 160**	**660**	**92**	**8.0%**	**40**	**3.5%**	**109**	**16.4%**	**50**	**7.5%**	**291**	**44.1%**	**64**	**48.5%**	**(22.7%)**
Other revenue	2 000	4 618	51	2.5%	178	8.9%	1 762	38.2%	7 821	169.4%	9 812	212.5%	923	147.9%	747.6%
Government - operating	45 398	45 398	20 108	44.3%	14 533	32.0%	9 358	20.6%	-	-	43 999	96.9%	-	100.0%	-
Government - capital	11 419	11 419	9 000	78.8%	2 419	21.2%	5 000	43.8%	-	-	16 419	143.8%	-	100.0%	-
Interest	150	150	76	50.7%	69	45.8%	13	8.8%	54	35.7%	212	141.0%	19	105.0%	177.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 526)**	**(57 013)**	**(19 712)**	**35.5%**	**(15 138)**	**27.3%**	**(17 499)**	**30.7%**	**(15 596)**	**27.4%**	**(67 944)**	**119.2%**	**(6 492)**	**104.0%**	**140.2%**
Suppliers and employees	(55 076)	(56 638)	(19 626)	35.6%	(15 059)	27.3%	(17 410)	30.7%	(15 521)	27.4%	(67 616)	119.4%	(6 444)	104.3%	140.9%
Finance charges	(150)	(75)	(11)	7.0%	(3)	2.3%	(14)	19.1%	-	-	(28)	37.7%	(0)	67.1%	(100.0%)
Transfers and grants	(300)	(300)	(75)	25.0%	(75)	25.0%	(75)	25.0%	(75)	25.0%	(300)	100.0%	(48)	80.0%	56.3%
Net Cash from/(used) Operating Activities	**11 818**	**13 762**	**13 842**	**117.1%**	**4 005**	**33.9%**	**1 592**	**11.6%**	**(6 025)**	**(43.8%)**	**13 414**	**97.5%**	**(3 575)**	**91.4%**	**68.5%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**1 987**	**-**	**800**	**-**	**-**	**-**	**2 787**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	800	-	-	-	800	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	1 987	-	-	-	-	-	1 987	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 419)**	**(11 419)**	**(7 266)**	**63.6%**	**(2 655)**	**23.3%**	**(907)**	**7.9%**	**(591)**	**5.2%**	**(11 419)**	**100.0%**	**(2 240)**	**88.6%**	**(73.6%)**
Capital assets	(11 419)	(11 419)	(7 266)	63.6%	(2 655)	23.3%	(907)	7.9%	(591)	5.2%	(11 419)	100.0%	(2 240)	88.6%	(73.6%)
Net Cash from/(used) Investing Activities	**(11 419)**	**(11 419)**	**(7 266)**	**63.6%**	**(669)**	**5.9%**	**(107)**	**.9%**	**(591)**	**5.2%**	**(8 632)**	**75.6%**	**(2 240)**	**107.3%**	**(73.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(360)**	**(310)**	**(138)**	**38.3%**	**(138)**	**38.2%**	**(92)**	**29.6%**	**-**	**-**	**(367)**	**118.4%**	**(137)**	**110.1%**	**(100.0%)**
Repayment of borrowing	(360)	(310)	(138)	38.3%	(138)	38.2%	(92)	29.6%	-	-	(367)	118.4%	(137)	110.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(360)**	**(310)**	**(138)**	**38.3%**	**(138)**	**38.2%**	**(92)**	**29.6%**	**-**	**-**	**(367)**	**118.4%**	**(137)**	**110.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**39**	**2 033**	**6 438**	**16 508.9%**	**3 199**	**8 202.4%**	**1 393**	**68.5%**	**(6 615)**	**(325.4%)**	**4 415**	**217.2%**	**(5 952)**	**(39.7%)**	**11.1%**
Cash/cash equivalents at the year begin:	44	(1 840)	(1 841)	(4 183.5%)	4 598	10 449.3%	7 797	(423.8%)	9 189	(499.5%)	(1 841)	100.1%	3 485	141.2%	163.7%
Cash/cash equivalents at the year end:	**83**	**193**	**4 598**	**5 539.4%**	**7 797**	**9 393.6%**	**9 189**	**4 755.2%**	**2 574**	**1 332.0%**	**2 574**	**1 332.0%**	**(2 468)**	**(5 608.3%)**	**(204.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	304	3.0%	561	5.5%	325	3.2%	9 001	88.3%	10 191	50.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	200	3.2%	169	2.7%	112	1.8%	5 748	92.3%	6 230	30.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	34	59.0%	2	3.0%	2	3.0%	20	35.0%	58	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 794	100.0%	3 794	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Total By Income Source	**539**	**2.7%**	**732**	**3.6%**	**439**	**2.2%**	**18 562**	**91.6%**	**20 271**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	73	1.5%	(61)	(1.2%)	1	-	4 945	99.7%	4 958	24.5%	-	-	-	-
Commercial	87	1.6%	362	6.6%	266	4.8%	4 786	87.0%	5 500	27.1%	-	-	-	-
Households	379	3.9%	431	4.4%	172	1.7%	8 827	90.0%	9 808	48.4%	-	-	-	-
Other	0	4.8%	0	4.8%	0	4.8%	4	85.6%	5	-	-	-	-	-
Total By Customer Group	**539**	**2.7%**	**732**	**3.6%**	**439**	**2.2%**	**18 562**	**91.6%**	**20 271**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 450	18.2%	2 957	37.1%	952	11.9%	2 611	32.8%	7 970	100.0%
Auditor-General	-	-	0	99.8%	0	.2%	-	-	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 450**	**18.2%**	**2 957**	**37.1%**	**952**	**11.9%**	**2 611**	**32.8%**	**7 970**	**100.0%**

Contact Details

Municipal Manager	Mr MA Mngadi	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**70 497**	**70 497**	**25 590**	**36.3%**	**18 404**	**26.1%**	**5 238**	**7.4%**	**-**	**-**	**49 232**	**69.8%**	**6 926**	**94.4%**	**(100.0%)**
Property rates	665	665	75	11.3%	97	14.6%	195	29.3%	-	-	367	55.2%	(254)	84.2%	(100.0%)
Property rates - penalties and collection charges	-	-	122	-	-	-	110	-	-	-	231	-	22	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	80	80	21	26.8%	7	8.9%	7	8.9%	-	-	36	44.7%	(80)	93.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	324	324	51	15.9%	50	15.6%	53	16.3%	-	-	155	47.7%	41	62.1%	(100.0%)
Interest earned - external investments	372	372	291	78.2%	220	59.3%	116	31.3%	-	-	628	168.8%	116	95.2%	(100.0%)
Interest earned - outstanding debtors	33	33	5	15.9%	40	119.9%	34	102.0%	-	-	79	237.8%	82	381.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	300	12	4.0%	5	1.8%	-	-	-	-	17	5.8%	59	217.1%	(100.0%)
Licences and permits	2 405	2 405	525	21.8%	475	19.8%	313	13.0%	-	-	1 313	54.6%	514	114.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	65 952	65 952	24 401	37.0%	17 400	26.4%	4 407	6.7%	-	-	46 208	70.1%	6 426	99.4%	(100.0%)
Other own revenue	115	115	81	70.1%	108	93.9%	3	3.0%	-	-	193	167.0%	1	13.3%	(100.0%)
Gains on disposal of PPE	250	250	5	2.1%	-	-	-	-	-	-	5	2.1%	-	-	-
Operating Expenditure	**65 555**	**65 555**	**15 104**	**23.0%**	**16 444**	**25.1%**	**8 488**	**12.9%**	**-**	**-**	**40 035**	**61.1%**	**16 202**	**81.6%**	**(100.0%)**
Employee related costs	27 949	27 949	5 422	19.4%	7 937	28.4%	4 752	17.0%	-	-	18 111	64.8%	4 688	83.6%	(100.0%)
Remuneration of councillors	5 307	5 307	1 136	21.4%	1 034	19.5%	706	13.3%	-	-	2 876	54.2%	925	77.9%	(100.0%)
Debt impairment	326	326	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 715	4 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	250	250	21	8.4%	26	10.2%	12	4.8%	-	-	59	23.4%	79	205.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 740	1 740	655	37.6%	289	16.6%	273	15.7%	-	-	1 216	69.9%	40	24.1%	(100.0%)
Contracted services	1 559	1 559	504	32.3%	-	-	1 166	74.8%	-	-	1 670	107.1%	948	92.6%	(100.0%)
Transfers and grants	10 600	10 600	1 996	18.8%	1 796	16.9%	279	2.6%	-	-	4 072	38.4%	4 468	89.0%	(100.0%)
Other expenditure	13 110	13 110	5 369	41.0%	5 363	40.9%	1 299	9.9%	-	-	12 031	91.8%	5 054	129.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 941**	**4 941**	**10 487**		**1 961**		**(3 251)**		**-**		**9 197**		**(9 276)**		
Transfers recognised - capital	14 345	14 345	3 389	23.6%	7 735	53.9%	2 439	17.0%	-	-	13 563	94.6%	6 145	62.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**16 452**	**16 452**	**3 037**	**18.5%**	**4 170**	**25.3%**	**1 450**	**8.8%**	**-**	**-**	**8 657**	**52.6%**	**3 594**	**55.8%**	**(100.0%)**
National Government	14 345	14 345	3 031	21.1%	4 087	28.5%	1 446	10.1%	-	-	8 564	59.7%	3 107	54.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	218	91.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 345**	**14 345**	**3 031**	**21.1%**	**4 087**	**28.5%**	**1 446**	**10.1%**	**-**	**-**	**8 564**	**59.7%**	**3 325**	**55.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 107	2 107	6	.3%	83	3.9%	3	.2%	-	-	92	4.4%	269	54.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 452**	**16 452**	**3 037**	**18.5%**	**4 170**	**25.3%**	**1 450**	**8.8%**	**-**	**-**	**8 657**	**52.6%**	**3 594**	**55.8%**	**(100.0%)**
Governance and Administration	**1 507**	**1 507**	**-**	**-**	**53**	**3.5%**	**3**	**.2%**	**-**	**-**	**56**	**3.7%**	**178**	**201.9%**	**(100.0%)**
Executive & Council	1 300	1 300	-	-	-	-	3	.2%	-	-	3	.2%	-	-	-
Budget & Treasury Office	207	207	-	-	53	25.6%	-	-	-	-	53	25.6%	178	201.9%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 345**	**11 345**	**2 042**	**18.0%**	**3 098**	**27.3%**	**1 446**	**12.7%**	**-**	**-**	**6 587**	**58.1%**	**2 324**	**20.2%**	**(100.0%)**
Community & Social Services	8 196	8 196	2 036	24.8%	3 068	37.4%	192	2.3%	-	-	5 296	64.6%	2 234	25.2%	(100.0%)
Sport And Recreation	2 549	2 549	-	-	-	-	1 254	49.2%	-	-	1 254	49.2%	-	-	-
Public Safety	600	600	6	1.0%	30	5.0%	-	-	-	-	36	6.0%	90	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 600**	**3 600**	**994**	**27.6%**	**1 019**	**28.3%**	**-**	**-**	**-**	**-**	**2 014**	**55.9%**	**1 092**	**189.6%**	**(100.0%)**
Planning and Development	-	-	994	-	1 019	-	-	-	-	-	2 014	-	1 092	4 559.2%	(100.0%)
Road Transport	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**84 010**	**84 010**	**44 739**	**53.3%**	**22 361**	**26.6%**	**14 120**	**16.8%**	**-**	**-**	**81 221**	**96.7%**	**1 842**	**94.8%**	**(100.0%)**
Property rates, penalties and collection charges	398	398	11	2.8%	19	4.8%	315	79.1%	-	-	345	86.6%	20	95.4%	(100.0%)
Service charges	**48**	**48**	**13**	**27.3%**	**4**	**7.3%**	**1**	**2.9%**	**-**	**-**	**18**	**37.4%**	**10**	**390.0%**	**(100.0%)**
Other revenue	2 895	2 895	705	24.3%	658	22.7%	3 407	117.7%	-	-	4 770	164.8%	1 145	116.3%	(100.0%)
Government - operating	65 952	65 952	33 700	51.1%	17 115	26.0%	7 825	11.9%	-	-	58 640	88.9%	601	99.2%	(100.0%)
Government - capital	14 345	14 345	10 000	69.7%	4 345	30.3%	2 439	17.0%	-	-	16 784	117.0%	-	68.6%	-
Interest	372	372	310	83.4%	220	59.3%	133	35.9%	-	-	664	178.6%	65	218.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 514)**	**(60 514)**	**(17 373)**	**28.7%**	**(19 261)**	**31.8%**	**(20 817)**	**34.4%**	**-**	**-**	**(57 451)**	**94.9%**	**(10 123)**	**107.1%**	**(100.0%)**
Suppliers and employees	(49 664)	(49 664)	(15 177)	30.6%	(18 656)	37.6%	(17 470)	35.2%	-	-	(51 303)	103.3%	(9 596)	109.4%	(100.0%)
Finance charges	(250)	(250)	(18)	7.1%	(7)	2.9%	(19)	7.8%	-	-	(45)	17.8%	(27)	72.8%	(100.0%)
Transfers and grants	(10 600)	(10 600)	(2 178)	20.6%	(597)	5.6%	(3 328)	31.4%	-	-	(6 103)	57.6%	(500)	96.0%	(100.0%)
Net Cash from/(used) Operating Activities	**23 496**	**23 496**	**27 366**	**116.5%**	**3 101**	**13.2%**	**(6 697)**	**(28.5%)**	**-**	**-**	**23 770**	**101.2%**	**(8 281)**	**63.4%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**6**	**-**	**-**	**-**	**30**	**-**	**-**	**-**	**36**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	6	-	-	-	30	-	-	-	36	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 452)**	**(16 452)**	**(2 762)**	**16.8%**	**(7 594)**	**46.2%**	**(239)**	**1.5%**	**-**	**-**	**(10 595)**	**64.4%**	**(2 178)**	**48.1%**	**(100.0%)**
Capital assets	(16 452)	(16 452)	(2 762)	16.8%	(7 594)	46.2%	(239)	1.5%	-	-	(10 595)	64.4%	(2 178)	48.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(16 452)**	**(16 452)**	**(2 756)**	**16.8%**	**(7 594)**	**46.2%**	**(209)**	**1.3%**	**-**	**-**	**(10 559)**	**64.2%**	**(2 178)**	**57.4%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 125)**	**(1 125)**	**(657)**	**58.4%**	**(179)**	**15.9%**	**-**	**-**	**-**	**-**	**(837)**	**74.4%**	**(122)**	**72.3%**	**(100.0%)**
Repayment of borrowing	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	-	-	(837)	74.4%	(122)	72.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 125)**	**(1 125)**	**(657)**	**58.4%**	**(179)**	**15.9%**	**-**	**-**	**-**	**-**	**(837)**	**74.4%**	**(122)**	**72.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**5 919**	**5 919**	**23 952**	**404.7%**	**(4 673)**	**(78.9%)**	**(6 905)**	**(116.7%)**	**-**	**-**	**12 374**	**209.1%**	**(10 582)**	**75.1%**	**(100.0%)**
Cash/cash equivalents at the year begin:	6 822	6 822	4 954	72.6%	28 906	423.7%	24 233	355.2%	-	-	4 954	72.6%	17 182	100.0%	(100.0%)
Cash/cash equivalents at the year end:	**12 741**	**12 741**	**28 906**	**226.9%**	**24 233**	**190.2%**	**17 328**	**136.0%**	**-**	**-**	**17 328**	**136.0%**	**6 600**	**80.4%**	**(100.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr VJ Mthembu	035 838 8500
Financial Manager	Mr KWG Thusi	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**167 361**	**172 009**	**62 436**	**37.3%**	**54 072**	**32.3%**	**42 274**	**24.6%**	**13 121**	**7.6%**	**171 903**	**99.9%**	**10 693**	**100.5%**	**22.7%**
Property rates	25 482	26 100	7 380	29.0%	7 320	28.7%	6 952	26.6%	7 199	27.6%	28 852	110.5%	5 213	97.7%	38.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 778	3 478	757	13.1%	860	14.9%	858	24.7%	962	27.7%	3 436	98.8%	944	104.5%	1.9%
Service charges - other	1 694	2 282	413	24.4%	413	24.4%	414	18.1%	410	18.0%	1 650	72.3%	450	104.5%	(8.9%)
Rental of facilities and equipment	262	186	66	25.3%	53	20.2%	36	19.6%	58	31.4%	214	114.9%	45	85.0%	30.8%
Interest earned - external investments	2 128	3 324	575	27.0%	622	29.2%	295	8.9%	186	5.6%	1 678	50.5%	216	120.3%	(13.6%)
Interest earned - outstanding debtors	3 262	6 955	1 745	53.5%	1 948	59.7%	2 048	29.4%	1 652	23.8%	7 393	106.3%	1 597	126.5%	3.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	202	1 304	3	1.3%	1	.4%	1	.1%	1 640	125.8%	1 645	126.1%	1	55.7%	121 395.1%
Licences and permits	2 468	3 208	562	22.7%	597	24.2%	621	19.4%	559	17.4%	2 338	72.9%	581	105.2%	(3.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 711	124 711	50 898	40.5%	42 229	33.6%	30 841	24.7%	412	.3%	124 379	99.7%	1 574	99.7%	(73.9%)
Other own revenue	373	461	38	10.1%	29	7.9%	207	45.0%	44	9.5%	318	69.0%	73	76.8%	(40.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**135 257**	**148 185**	**26 895**	**19.9%**	**34 681**	**25.6%**	**39 901**	**26.9%**	**42 712**	**28.8%**	**144 189**	**97.3%**	**53 739**	**127.9%**	**(20.5%)**
Employee related costs	46 146	54 270	8 621	18.7%	13 650	29.6%	9 889	18.2%	8 348	15.4%	40 509	74.6%	(2 522)	67.2%	(431.1%)
Remuneration of councillors	11 022	11 219	2 894	26.3%	2 687	24.4%	3 089	27.5%	2 800	25.0%	11 470	102.2%	1 380	68.5%	103.0%
Debt impairment	8 617	-	106	1.2%	52	.6%	4 768	-	724	-	5 650	-	(271)	10.1%	(367.0%)
Depreciation and asset impairment	16 520	16 520	3 877	23.5%	3 961	24.0%	1 332	8.1%	8 383	50.7%	17 553	106.3%	56 184	1 030.6%	(85.1%)
Finance charges	442	442	13	3.0%	4	.9%	8	1.7%	169	38.2%	194	43.8%	0	3.3%	150 709.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12 619	20 383	2 155	17.1%	2 058	16.3%	8 079	39.6%	2 077	10.2%	14 370	70.5%	(207)	32.3%	(1 104.3%)
Contracted services	13 904	16 612	2 495	17.9%	4 937	35.5%	4 024	24.2%	4 459	26.8%	15 916	95.8%	(1 435)	61.4%	(410.8%)
Transfers and grants	147	147	-	-	35	23.9%	22	15.2%	22	15.1%	80	54.1%	-	-	(100.0%)
Other expenditure	25 840	28 591	6 732	26.1%	7 296	28.2%	8 690	30.4%	10 168	35.6%	32 886	115.0%	610	65.1%	1 566.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	5 561	-	5 561	-	-	-	(100.0%)
Surplus/(Deficit)	**32 104**	**23 824**	**35 542**		**19 390**		**2 373**		**(29 591)**		**27 714**		**(43 047)**		
Transfers recognised - capital	30 000	23 600	677	2.3%	1 052	3.5%	14 287	60.5%	16 668	70.6%	32 684	138.5%	15 127	99.1%	10.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 104**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 104**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 104**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 104**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**48 250**	**42 022**	**1 240**	**2.6%**	**6 851**	**14.2%**	**12 870**	**30.6%**	**27 674**	**65.9%**	**48 634**	**115.7%**	**12 467**	**86.7%**	**122.0%**
National Government	30 000	23 600	-	-	1 418	4.7%	10 783	45.7%	23 253	98.5%	35 455	150.2%	12 075	104.1%	92.6%
Provincial Government	-	-	-	-	-	-	-	-	67	-	67	-	-	6.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 000**	**23 600**	**-**	**-**	**1 418**	**4.7%**	**10 783**	**45.7%**	**23 320**	**98.8%**	**35 521**	**150.5%**	**12 075**	**97.4%**	**93.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 250	18 422	1 240	6.8%	5 433	29.8%	2 086	11.3%	4 353	23.6%	13 113	71.2%	393	35.0%	1 008.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**48 250**	**42 022**	**1 240**	**2.6%**	**6 851**	**14.2%**	**12 870**	**30.6%**	**27 674**	**65.9%**	**48 634**	**115.7%**	**12 467**	**86.7%**	**122.0%**
Governance and Administration	**900**	**1 603**	**161**	**17.9%**	**489**	**54.3%**	**823**	**51.3%**	**1 101**	**68.7%**	**2 574**	**160.6%**	**179**	**62.1%**	**513.4%**
Executive & Council	-	-	-	-	-	-	43	-	-	-	43	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	1 603	161	17.9%	489	54.3%	780	48.6%	1 101	68.7%	2 530	157.9%	179	62.1%	513.4%
Community and Public Safety	**13 000**	**4 237**	**258**	**2.0%**	**1 389**	**10.7%**	**120**	**2.8%**	**51**	**1.2%**	**1 818**	**42.9%**	**682**	**32.8%**	**(92.5%)**
Community & Social Services	8 000	3 500	237	3.0%	1 026	12.8%	120	3.4%	-	-	1 383	39.5%	682	45.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	737	21	.4%	363	7.3%	-	-	51	6.9%	435	59.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 200**	**27 982**	**650**	**2.4%**	**1 661**	**6.1%**	**11 362**	**40.6%**	**26 180**	**93.6%**	**39 853**	**142.4%**	**11 599**	**91.3%**	**125.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 200	27 982	650	2.4%	1 661	6.1%	11 362	40.6%	26 180	93.6%	39 853	142.4%	11 599	91.3%	125.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 150**	**8 200**	**170**	**2.4%**	**3 312**	**46.3%**	**565**	**6.9%**	**341**	**4.2%**	**4 389**	**53.5%**	**7**	**34.8%**	**4 712.3%**
Electricity	-	-	-	-	-	-	-	-	87	-	87	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 150	8 200	170	2.4%	3 312	46.3%	565	6.9%	255	3.1%	4 302	52.5%	7	34.8%	3 490.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**182 976**	**178 601**	**67 428**	**36.9%**	**45 252**	**24.7%**	**64 813**	**36.3%**	**5 346**	**3.0%**	**182 839**	**102.4%**	**5 690**	**100.7%**	**(6.1%)**
Property rates, penalties and collection charges	16 865	21 360	4 426	26.2%	4 531	26.9%	5 494	25.7%	3 857	18.1%	18 308	85.7%	3 850	73.1%	.2%
Service charges	**4 965**	**3 552**	**918**	**18.5%**	**694**	**14.0%**	**905**	**25.5%**	**311**	**8.8%**	**2 828**	**79.6%**	**930**	**-**	**(66.6%)**
Other revenue	3 306	2 948	668	20.2%	702	21.2%	715	24.2%	733	24.9%	2 817	95.6%	700	-	4.7%
Government - operating	125 711	124 711	54 433	43.3%	38 829	30.9%	32 673	26.2%	-	-	125 935	101.0%	-	100.4%	-
Government - capital	30 000	23 600	6 285	20.9%	-	-	24 491	103.8%	-	-	30 776	130.4%	-	99.8%	-
Interest	2 128	2 431	698	32.8%	496	23.3%	536	22.1%	445	18.3%	2 175	89.5%	211	121.9%	110.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(108 736)**	**(118 573)**	**(22 383)**	**20.6%**	**(30 994)**	**28.5%**	**(32 172)**	**27.1%**	**(34 246)**	**28.9%**	**(119 795)**	**101.0%**	**(28 931)**	**98.0%**	**18.4%**
Suppliers and employees	(108 146)	(117 984)	(22 370)	20.7%	(30 966)	28.6%	(32 022)	27.1%	(33 966)	28.8%	(119 325)	101.1%	(28 929)	98.0%	17.4%
Finance charges	(442)	(442)	(13)	3.0%	(4)	.9%	(127)	28.8%	(246)	55.7%	(391)	88.4%	(2)	109.9%	9 882.8%
Transfers and grants	(147)	(147)	-	-	(24)	16.4%	(22)	15.2%	(33)	22.5%	(80)	54.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**74 240**	**60 028**	**45 044**	**60.7%**	**14 258**	**19.2%**	**32 641**	**54.4%**	**(28 900)**	**(48.1%)**	**63 043**	**105.0%**	**(23 241)**	**106.0%**	**24.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(48 250)**	**(42 022)**	**(4 001)**	**8.3%**	**(7 738)**	**16.0%**	**(21 173)**	**50.4%**	**(26 207)**	**62.4%**	**(59 119)**	**140.7%**	**(14 128)**	**105.4%**	**85.5%**
Capital assets	(48 250)	(42 022)	(4 001)	8.3%	(7 738)	16.0%	(21 173)	50.4%	(26 207)	62.4%	(59 119)	140.7%	(14 128)	105.4%	85.5%
Net Cash from/(used) Investing Activities	**(48 250)**	**(42 022)**	**(4 001)**	**8.3%**	**(7 738)**	**16.0%**	**(21 173)**	**50.4%**	**(26 207)**	**62.4%**	**(59 119)**	**140.7%**	**(14 128)**	**105.4%**	**85.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 250)**	**(1 250)**	**-**	**-**	**-**	**-**	**-**	**-**	**(991)**	**79.3%**	**(991)**	**79.3%**	**-**	**26.2%**	**(100.0%)**
Repayment of borrowing	(1 250)	(1 250)	-	-	-	-	-	-	(991)	79.3%	(991)	79.3%	-	26.2%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 250)**	**(1 250)**	**-**	**-**	**-**	**-**	**-**	**-**	**(991)**	**79.3%**	**(991)**	**79.3%**	**-**	**26.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**24 740**	**16 756**	**41 043**	**165.9%**	**6 520**	**26.4%**	**11 469**	**68.4%**	**(56 098)**	**(334.8%)**	**2 934**	**17.5%**	**(37 368)**	**121.2%**	**50.1%**
Cash/cash equivalents at the year begin:	4 743	13 183	13 183	278.0%	54 227	1 143.4%	60 746	460.8%	72 215	547.8%	13 183	100.0%	50 081	47.4%	44.2%
Cash/cash equivalents at the year end:	**29 483**	**29 939**	**54 227**	**183.9%**	**60 746**	**206.0%**	**72 215**	**241.2%**	**16 117**	**53.8%**	**16 117**	**53.8%**	**12 713**	**115.2%**	**26.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 792	4.6%	4 481	7.4%	1 212	2.0%	51 825	85.9%	60 311	76.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	636	4.6%	1 021	7.4%	276	2.0%	11 811	85.9%	13 745	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	202	4.6%	324	7.4%	88	2.0%	3 748	85.9%	4 362	5.6%	-	-	-	-
Total By Income Source	**3 631**	**4.6%**	**5 826**	**7.4%**	**1 576**	**2.0%**	**67 385**	**85.9%**	**78 418**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	147	4.6%	236	7.4%	64	2.0%	2 734	85.9%	3 182	4.1%	-	-	-	-
Commercial	516	4.6%	829	7.4%	224	2.0%	9 583	85.9%	11 153	14.2%	-	-	-	-
Households	2 402	4.6%	3 855	7.4%	1 043	2.0%	44 578	85.9%	51 878	66.2%	-	-	-	-
Other	565	4.6%	907	7.4%	245	2.0%	10 489	85.9%	12 206	15.6%	-	-	-	-
Total By Customer Group	**3 631**	**4.6%**	**5 826**	**7.4%**	**1 576**	**2.0%**	**67 385**	**85.9%**	**78 418**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	489	42.4%	155	13.4%	243	21.0%	267	23.1%	1 153	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**489**	**42.4%**	**155**	**13.4%**	**243**	**21.0%**	**267**	**23.1%**	**1 153**	**100.0%**

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**366 824**	**373 704**	**125 612**	**34.2%**	**106 955**	**29.2%**	**96 562**	**25.8%**	**30 299**	**8.1%**	**359 428**	**96.2%**	**32 153**	**94.8%**	**(5.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	4	-	-	-	-	-	-	-	4	-	4	-	(100.0%)
Service charges - electricity revenue	6 360	9 597	801	12.6%	770	12.1%	892	9.3%	1 225	12.8%	3 689	38.4%	4 967	142.8%	(75.3%)
Service charges - water revenue	40 144	31 364	10 116	25.2%	4 473	11.1%	3 199	10.2%	15 629	49.8%	33 417	106.5%	5 122	52.4%	205.2%
Service charges - sanitation revenue	1 506	679	174	11.5%	69	4.6%	118	17.3%	73	10.7%	433	63.7%	255	51.1%	(71.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	198	88	8	4.1%	8	4.2%	8	8.9%	6	7.0%	30	34.6%	15	30.8%	(59.0%)
Interest earned - external investments	1 085	1 085	638	58.8%	635	58.5%	1 849	170.4%	2 202	202.9%	5 323	490.6%	792	100.3%	178.1%
Interest earned - outstanding debtors	4 712	4 712	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	284 387	277 844	110 718	38.9%	88 859	31.2%	72 871	26.2%	9 885	3.6%	282 334	101.6%	7 950	99.4%	24.3%
Other own revenue	28 379	48 333	3 152	11.1%	12 141	42.8%	17 626	36.5%	1 278	2.6%	34 198	70.8%	13 049	151.7%	(90.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**366 824**	**406 469**	**52 462**	**14.3%**	**57 867**	**15.8%**	**72 752**	**17.9%**	**70 993**	**17.5%**	**254 074**	**62.5%**	**90 309**	**99.3%**	**(21.4%)**
Employee related costs	135 491	125 330	31 408	23.2%	31 149	23.0%	30 683	24.5%	32 847	26.2%	126 087	100.6%	26 785	101.1%	22.6%
Remuneration of councillors	11 409	7 076	1 740	15.3%	1 600	14.0%	1 605	22.7%	1 500	21.2%	6 446	91.1%	1 566	90.3%	(4.2%)
Debt impairment	38 511	29 209	0	-	-	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	24 607	28 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	317	1 618	-	-	-	-	339	20.9%	-	-	339	20.9%	(4)	69.4%	(100.0%)
Bulk purchases	63 237	60 544	3 768	6.0%	8 305	13.1%	22 119	36.5%	17 437	28.8%	51 629	85.3%	34 885	116.8%	(50.0%)
Other Materials	29 072	51 827	2 035	7.0%	5 315	18.3%	1 295	2.5%	9 140	17.6%	17 784	34.3%	5 243	185.3%	74.3%
Contracted services	18 309	16 809	3 653	20.0%	5 058	27.6%	5 422	32.3%	4 003	23.8%	18 135	107.9%	10 175	87.4%	(60.7%)
Transfers and grants	3 828	3 000	-	-	1 500	39.2%	1 525	50.8%	148	4.9%	3 174	105.8%	(1 889)	91.0%	(107.9%)
Other expenditure	42 043	82 852	9 857	23.4%	4 942	11.8%	9 764	11.8%	5 918	7.1%	30 480	36.8%	13 549	151.0%	(56.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(32 765)**	**73 150**		**49 088**		**23 810**		**(40 694)**		**105 354**		**(58 156)**		
Transfers recognised - capital	252 173	-	17 285	6.9%	26 218	10.4%	29 918	-	143 466	-	216 887	-	37 456	105.0%	283.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 700)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 700)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 700)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 700)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**71.7%**	**271.5%**
National Government	207 653	253 372	35 278	17.0%	24 597	11.8%	31 476	12.4%	139 551	55.1%	230 902	91.1%	37 568	77.2%	271.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	44 520	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**68.4%**	**271.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**71.7%**	**271.5%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**3 402**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 402**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	3 402	-	-	-	-	-	-	-	3 402	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52 275**	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	52 275	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**199 898**	**249 372**	**31 875**	**15.9%**	**24 597**	**12.3%**	**31 476**	**12.6%**	**139 551**	**56.0%**	**227 500**	**91.2%**	**37 568**	**77.0%**	**271.5%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	172 912	222 385	19 354	11.2%	21 149	12.2%	9 946	4.5%	102 516	46.1%	152 965	68.8%	33 274	76.0%	208.1%
Waste Water Management	26 986	26 986	12 521	46.4%	3 448	12.8%	21 530	79.8%	37 035	137.2%	74 535	276.2%	4 294	80.4%	762.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**574 478**	**577 611**	**359 119**	**62.5%**	**192 421**	**33.5%**	**161 579**	**28.0%**	**40 005**	**6.9%**	**753 123**	**130.4%**	**125 566**	**143.9%**	**(68.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**48 063**	**32 100**	**9 349**	**19.5%**	**2 467**	**5.1%**	**4 766**	**14.8%**	**7 221**	**22.5%**	**23 803**	**74.2%**	**3 865**	**149.8%**	**86.8%**
Other revenue	28 577	47 676	164 037	574.0%	25 740	90.1%	9 913	20.8%	31 032	65.1%	230 722	483.9%	121 702	17 116.2%	(74.5%)
Government - operating	284 387	288 141	112 763	39.7%	91 344	32.1%	72 456	25.1%	-	-	276 563	96.0%	-	94.3%	-
Government - capital	207 654	203 898	72 970	35.1%	72 393	34.9%	73 880	36.2%	-	-	219 243	107.5%	-	60.5%	-
Interest	5 797	5 796	-	-	477	8.2%	565	9.7%	1 751	30.2%	2 793	48.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(303 706)**	**(349 070)**	**(238 879)**	**78.7%**	**(79 581)**	**26.2%**	**(68 513)**	**19.6%**	**(98 313)**	**28.2%**	**(485 287)**	**139.0%**	**(123 437)**	**200.7%**	**(20.4%)**
Suppliers and employees	(299 561)	(344 450)	(238 879)	79.7%	(79 581)	26.6%	(68 513)	19.9%	(98 313)	28.5%	(485 287)	140.9%	(123 437)	200.7%	(20.4%)
Finance charges	(317)	(1 620)	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	(3 828)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**270 772**	**228 541**	**120 240**	**44.4%**	**112 839**	**41.7%**	**93 066**	**40.7%**	**(58 309)**	**(25.5%)**	**267 837**	**117.2%**	**2 130**	**70.8%**	**(2 838.1%)**
Cash Flow from Investing Activities															
Receipts	**15 070**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 173)**	**277 212**	**(49 520)**	**19.6%**	**(24 597)**	**9.8%**	**(37 876)**	**(13.7%)**	**(146 574)**	**(52.9%)**	**(258 568)**	**(93.3%)**	**(49 363)**	**51.7%**	**196.9%**
Capital assets	(252 173)	277 212	(49 520)	19.6%	(24 597)	9.8%	(37 876)	(13.7%)	(146 574)	(52.9%)	(258 568)	(93.3%)	(49 363)	51.7%	196.9%
Net Cash from/(used) Investing Activities	**(237 103)**	**277 212**	**(49 520)**	**20.9%**	**(24 597)**	**10.4%**	**(37 876)**	**(13.7%)**	**(146 574)**	**(52.9%)**	**(258 568)**	**(93.3%)**	**(49 363)**	**53.8%**	**196.9%**
Cash Flow from Financing Activities															
Receipts	**42**	**48**	**11**	**25.1%**	**6**	**15.1%**	**4**	**8.1%**	**47**	**97.3%**	**68**	**140.6%**	**12**	**280.8%**	**280.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	48	11	25.1%	6	15.1%	4	8.1%	47	97.3%	68	140.6%	12	280.8%	280.2%
Payments	**(1 300)**	**1 296**	**(770)**	**59.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**(770)**	**(59.4%)**	**-**	**-**	**-**
Repayment of borrowing	(1 300)	1 296	(770)	59.2%	-	-	-	-	-	-	(770)	(59.4%)	-	-	-
Net Cash from/(used) Financing Activities	**(1 258)**	**1 344**	**(759)**	**60.3%**	**6**	**(.5%)**	**4**	**.3%**	**47**	**3.5%**	**(702)**	**(52.2%)**	**12**	**(3 648.6%)**	**280.2%**
Net Increase/(Decrease) in cash held	**32 411**	**507 097**	**69 961**	**215.9%**	**88 248**	**272.3%**	**55 194**	**10.9%**	**(204 836)**	**(40.4%)**	**8 567**	**1.7%**	**(47 221)**	**(26.1%)**	**333.8%**
Cash/cash equivalents at the year begin:	5 095	12 696	13 543	265.8%	83 504	1 638.9%	171 752	1 352.8%	226 946	1 787.5%	13 543	106.7%	69 052	17.6%	228.7%
Cash/cash equivalents at the year end:	**37 506**	**519 793**	**83 504**	**222.6%**	**171 752**	**457.9%**	**226 946**	**43.7%**	**22 110**	**4.3%**	**22 110**	**4.3%**	**21 831**	**89.0%**	**1.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 295	1.3%	2 107	1.2%	983	.6%	172 412	97.0%	177 798	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 295**	**1.3%**	**2 107**	**1.2%**	**983**	**.6%**	**172 412**	**97.0%**	**177 798**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 347	10.0%	504	3.7%	347	2.6%	11 258	83.7%	13 456	7.6%	-	-	-	-
Commercial	523	1.9%	276	1.0%	179	.7%	26 150	96.4%	27 128	15.3%	-	-	-	-
Households	424	.3%	1 327	1.0%	458	.3%	135 005	98.4%	137 214	77.2%	-	-	-	-
Other	1	307.9%	-	-	-	-	(1)	(207.9%)	0	-	-	-	-	-
Total By Customer Group	**2 295**	**1.3%**	**2 107**	**1.2%**	**983**	**.6%**	**172 412**	**97.0%**	**177 798**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(661)	100.0%	-	-	-	-	-	-	(661)	(.5%)
Bulk Water	17 714	55.8%	5 987	18.9%	-	-	8 026	25.3%	31 727	22.2%
PAYE deductions	1 504	100.0%	-	-	-	-	-	-	1 504	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	706	100.0%	-	-	-	-	-	-	706	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 247	5.7%	686	.6%	1 845	1.7%	100 889	92.0%	109 667	76.7%
Total	**25 509**	**17.8%**	**6 673**	**4.7%**	**1 845**	**1.3%**	**108 915**	**76.2%**	**142 943**	**100.0%**

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**131 617**	**120 463**	**44 932**	**34.1%**	**40 387**	**30.7%**	**33 204**	**27.6%**	**4 915**	**4.1%**	**123 438**	**102.5%**	**6 160**	**80.6%**	**(20.2%)**
Property rates	5 368	5 368	1 069	19.9%	1 818	33.9%	1 514	28.2%	1 336	24.9%	5 737	106.9%	2 076	134.1%	(35.7%)
Property rates - penalties and collection charges	134	134	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	313	313	4	1.2%	10	3.2%	9	2.8%	16	5.1%	38	12.3%	78	128.5%	(79.6%)
Rental of facilities and equipment	117	117	14	11.8%	62	53.1%	12	10.2%	69	58.7%	156	133.7%	43	148.9%	60.6%
Interest earned - external investments	463	463	80	17.2%	338	73.1%	143	30.8%	143	30.9%	704	151.9%	247	254.1%	(42.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	87	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	71	14.2%	176	35.1%	71	14.3%	17	3.4%	335	67.1%	162	26.7%	(89.3%)
Licences and permits	-	-	61	-	85	-	111	-	101	-	359	-	75	-	34.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	98 402	98 402	42 276	43.0%	32 339	32.9%	23 787	24.2%	-	-	98 402	100.0%	-	91.4%	-
Other own revenue	26 320	-	1 357	5.2%	37	.1%	7 557	-	3 233	-	12 184	-	3 393	32.8%	(4.7%)
Gains on disposal of PPE	-	15 166	-	-	5 521	-	-	-	-	-	5 521	36.4%	-	-	-
Operating Expenditure	**101 743**	**160 000**	**55 929**	**55.0%**	**50 262**	**49.4%**	**36 567**	**22.9%**	**27 034**	**16.9%**	**169 792**	**106.1%**	**150 588**	**279.2%**	**(82.0%)**
Employee related costs	31 596	29 461	6 803	21.5%	7 850	24.8%	7 060	24.0%	7 674	26.0%	29 387	99.7%	7 097	103.9%	8.1%
Remuneration of councillors	7 772	7 839	1 947	25.0%	1 883	24.2%	1 951	24.9%	1 984	25.3%	7 765	99.1%	1 495	88.3%	32.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	78.3%	-
Contracted services	3 800	4 150	406	10.7%	808	21.3%	881	21.2%	1 105	26.6%	3 200	77.1%	295	39.0%	273.9%
Transfers and grants	450	675	201	44.7%	110	24.5%	107	15.9%	219	32.5%	638	94.5%	21	24.8%	967.5%
Other expenditure	56 375	117 875	46 572	82.6%	39 610	70.3%	26 567	22.5%	16 053	13.6%	128 802	109.3%	141 680	453.2%	(88.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 874**	**(39 537)**	**(10 997)**		**(9 875)**		**(3 363)**		**(22 119)**		**(46 354)**		**(144 428)**		
Transfers recognised - capital	33 382	39 537	17 500	52.4%	11 961	35.8%	10 537	26.7%	-	-	39 998	101.2%	-	104.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 356)**		**(144 428)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 356)**		**(144 428)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 356)**		**(144 428)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 356)**		**(144 428)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**63 257**	**52 412**	**6 108**	**9.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**11.7%**	**2 539**	**104.9%**	**(100.0%)**
National Government	33 382	39 537	-	-	-	-	-	-	-	-	-	-	-	137.2%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 382**	**39 537**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**125.9%**	**-**
Borrowing	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 875	-	-	-	-	-	-	-	-	-	-	-	-	1.3%	-
Public contributions and donations	-	12 875	6 108	-	-	-	-	-	-	-	6 108	47.4%	2 539	68.1%	(100.0%)
Capital Expenditure Standard Classification	**63 257**	**52 412**	**6 108**	**9.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**11.7%**	**2 539**	**106.0%**	**(100.0%)**
Governance and Administration	**12 875**	**-**	**6 108**	**47.4%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**-**	**2 539**	**227.5%**	**(100.0%)**
Executive & Council	-	-	6 108	-	-	-	-	-	-	-	6 108	-	2 539	-	(100.0%)
Budget & Treasury Office	12 875	-	-	-	-	-	-	-	-	-	-	-	-	215.5%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**52 412**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	52 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**50 382**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**125 366**	**154 156**	**62 061**	**49.5%**	**52 165**	**41.6%**	**43 654**	**28.3%**	**4 107**	**2.7%**	**161 987**	**105.1%**	**7 013**	**104.8%**	**(41.4%)**
Property rates, penalties and collection charges	5 502	5 502	1 050	19.1%	1 824	33.1%	1 509	27.4%	1 366	24.8%	5 748	104.5%	2 078	114.1%	(34.3%)
Service charges	**313**	**313**	**114**	**36.3%**	**21**	**6.8%**	**35**	**11.1%**	**1**	**.2%**	**171**	**54.5%**	**78**	**-**	**(99.0%)**
Other revenue	7 686	9 937	1 117	14.5%	5 682	73.9%	4 643	46.7%	2 640	26.6%	14 081	141.7%	4 858	10 711.6%	(45.7%)
Government - operating	78 020	98 402	49 776	63.8%	34 300	44.0%	37 324	37.9%	-	-	121 400	123.4%	-	98.2%	-
Government - capital	33 382	39 539	10 000	30.0%	10 000	30.0%	-	-	-	-	20 000	50.6%	-	89.5%	-
Interest	463	463	5	1.1%	338	73.1%	143	30.8%	101	21.8%	587	126.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 666)**	**(91 717)**	**(64 188)**	**66.4%**	**(39 891)**	**41.3%**	**(27 943)**	**30.5%**	**(30 833)**	**33.6%**	**(162 855)**	**177.6%**	**(30 405)**	**177.5%**	**1.4%**
Suppliers and employees	(96 216)	(91 042)	(64 188)	66.7%	(39 891)	41.5%	(27 943)	30.7%	(30 833)	33.9%	(162 855)	178.9%	(30 405)	179.6%	1.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(450)	(675)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 700**	**62 439**	**(2 127)**	**(7.4%)**	**12 274**	**42.8%**	**15 711**	**25.2%**	**(26 726)**	**(42.8%)**	**(867)**	**(1.4%)**	**(23 392)**	**(1.2%)**	**14.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**20 000**	**-**	**10 200**	**-**	**10 315**	**-**	**10 042**	**-**	**50 557**	**-**	**20 309**	**-**	**(50.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 000	-	10 200	-	10 315	-	10 042	-	50 557	-	20 309	-	(50.6%)
Payments	**(44 082)**	**(39 537)**	**(19 897)**	**45.1%**	**(18 602)**	**42.2%**	**(10 386)**	**26.3%**	**(3 764)**	**9.5%**	**(52 649)**	**133.2%**	**(13 992)**	**69.9%**	**(73.1%)**
Capital assets	(44 082)	(39 537)	(19 897)	45.1%	(18 602)	42.2%	(10 386)	26.3%	(3 764)	9.5%	(52 649)	133.2%	(13 992)	69.9%	(73.1%)
Net Cash from/(used) Investing Activities	**(44 082)**	**(39 537)**	**103**	**(.2%)**	**(8 402)**	**19.1%**	**(71)**	**.2%**	**6 278**	**(15.9%)**	**(2 092)**	**5.3%**	**6 317**	**(6.1%)**	**(.6%)**
Cash Flow from Financing Activities															
Receipts	**17 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**17 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 618**	**22 902**	**(2 024)**	**(125.1%)**	**3 872**	**239.3%**	**15 640**	**68.3%**	**(20 447)**	**(89.3%)**	**(2 959)**	**(12.9%)**	**(17 075)**	**(36.0%)**	**19.7%**
Cash/cash equivalents at the year begin:	156	3 188	3 160	2 027.0%	1 136	728.7%	5 008	157.1%	20 648	647.7%	3 160	99.1%	20 235	86.0%	2.0%
Cash/cash equivalents at the year end:	**1 774**	**26 090**	**1 136**	**64.0%**	**5 008**	**282.3%**	**20 648**	**79.1%**	**201**	**.8%**	**201**	**.8%**	**3 160**	**(38.3%)**	**(93.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	753	6.2%	519	4.3%	338	2.8%	10 546	86.8%	12 156	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**753**	**6.2%**	**519**	**4.3%**	**338**	**2.8%**	**10 546**	**86.8%**	**12 156**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	282	3.6%	203	2.6%	200	2.5%	7 220	91.3%	7 905	65.0%	-	-	-	-
Commercial	256	14.7%	198	11.3%	55	3.2%	1 236	70.8%	1 744	14.3%	-	-	-	-
Households	144	6.9%	92	4.4%	70	3.4%	1 772	85.3%	2 077	17.1%	-	-	-	-
Other	72	16.7%	27	6.3%	12	2.8%	319	74.1%	430	3.5%	-	-	-	-
Total By Customer Group	**753**	**6.2%**	**519**	**4.3%**	**338**	**2.8%**	**10 546**	**86.8%**	**12 156**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	564	100.0%	-	-	-	-	-	-	564	53.1%
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	497	100.0%	-	-	-	-	-	-	497	46.9%
Total	**1 061**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 061**	**100.0%**

Contact Details

Municipal Manager	Mr KE Gamede	035 580 1421
Financial Manager	Mr MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**2 524 301**	**2 462 577**	**713 617**	**28.3%**	**522 452**	**20.7%**	**671 929**	**27.3%**	**570 121**	**23.2%**	**2 478 119**	**100.6%**	**586 128**	**104.9%**	**(2.7%)**
Property rates	361 500	374 178	94 754	26.2%	92 327	25.5%	91 755	24.5%	94 453	25.2%	373 290	99.8%	82 971	102.6%	13.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 386 603	1 336 170	446 956	32.2%	253 826	18.3%	390 656	29.2%	297 756	22.3%	1 389 194	104.0%	342 268	108.4%	(13.0%)
Service charges - water revenue	281 565	268 270	56 515	20.1%	57 211	20.3%	65 659	24.5%	53 433	19.9%	232 818	86.8%	50 604	100.4%	5.6%
Service charges - sanitation revenue	84 000	81 200	20 566	24.5%	25 639	30.5%	20 908	25.7%	14 858	18.3%	81 972	101.0%	20 125	103.9%	(26.2%)
Service charges - refuse revenue	67 800	67 137	16 750	24.7%	10 826	16.0%	17 337	25.8%	23 208	34.6%	68 122	101.5%	15 429	102.3%	50.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	2 856	-	(100.0%)
Rental of facilities and equipment	10 874	11 524	3 067	28.2%	3 331	30.6%	2 915	25.3%	3 276	28.4%	12 589	109.2%	928	100.7%	252.9%
Interest earned - external investments	21 982	21 982	5 224	23.8%	5 460	24.8%	5 256	23.9%	7 823	35.6%	23 764	108.1%	7 398	129.8%	5.7%
Interest earned - outstanding debtors	58	90	525	905.2%	578	996.0%	623	691.8%	(1 671)	(1 857.0%)	54	60.0%	424	3 898.2%	(494.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 231	3 732	596	5.3%	193	1.7%	680	18.2%	917	24.6%	2 387	63.9%	2 142	92.9%	(57.2%)
Licences and permits	1 765	3 607	844	47.9%	836	47.4%	863	23.9%	982	27.2%	3 525	97.7%	483	101.4%	103.3%
Agency services	7 000	7 000	1 382	19.7%	1 569	22.4%	1 660	23.7%	1 639	23.4%	6 250	89.3%	1 656	101.9%	(1.0%)
Transfers recognised - operational	257 953	258 723	59 155	22.9%	63 905	24.8%	66 130	25.6%	66 322	25.6%	255 512	98.8%	55 024	92.9%	20.5%
Other own revenue	31 970	28 965	7 281	22.8%	6 752	21.1%	7 486	25.8%	7 124	24.6%	28 643	98.9%	3 819	66.3%	86.5%
Gains on disposal of PPE	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	**2 519 364**	**2 474 871**	**593 476**	**23.6%**	**528 181**	**21.0%**	**748 279**	**30.2%**	**657 929**	**26.6%**	**2 527 865**	**102.1%**	**575 952**	**99.6%**	**14.2%**
Employee related costs	615 819	629 901	139 783	22.7%	150 267	24.4%	144 567	23.0%	153 827	24.4%	588 444	93.4%	130 221	95.2%	18.1%
Remuneration of councillors	24 729	24 729	5 712	23.1%	5 627	22.8%	6 647	26.9%	5 905	23.9%	23 891	96.6%	6 564	97.6%	(10.0%)
Debt impairment	3 050	3 064	201	6.6%	-	-	-	-	510	16.7%	711	23.2%	4 812	232.8%	(89.4%)
Depreciation and asset impairment	205 014	205 014	51 334	25.0%	51 254	25.0%	161 961	79.0%	51 254	25.0%	315 802	154.0%	45 597	100.0%	12.4%
Finance charges	79 806	79 806	19 952	25.0%	19 952	25.0%	(8 114)	(10.2%)	19 952	25.0%	51 741	64.8%	19 404	98.6%	2.8%
Bulk purchases	1 134 058	1 063 124	315 684	27.8%	219 808	19.4%	332 749	31.3%	243 270	22.9%	1 111 511	104.6%	259 264	103.3%	(6.2%)
Other Materials	45 366	51 451	4 188	9.2%	15 804	34.8%	7 834	15.2%	14 131	27.5%	41 956	81.5%	12 725	121.4%	11.1%
Contracted services	204 840	195 200	17 977	8.8%	41 050	20.0%	21 037	10.8%	79 854	40.9%	159 917	81.9%	47 769	100.8%	67.2%
Transfers and grants	13 883	14 018	1 438	10.4%	1 592	11.5%	2 610	18.6%	3 615	25.8%	9 255	66.0%	2 709	74.1%	33.4%
Other expenditure	192 798	208 565	37 208	19.3%	22 828	11.8%	78 988	37.9%	85 613	41.0%	224 637	107.7%	46 887	86.7%	82.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 937**	**(12 293)**	**120 141**		**(5 729)**		**(76 350)**		**(87 808)**		**(49 746)**		**10 176**		
Transfers recognised - capital	159 878	270 405	-	-	-	-	12	-	0	-	12	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**164 816**	**258 112**	**120 141**		**(5 729)**		**(76 337)**		**(87 808)**		**(49 734)**		**10 176**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**164 816**	**258 112**	**120 141**		**(5 729)**		**(76 337)**		**(87 808)**		**(49 734)**		**10 176**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**164 816**	**258 112**	**120 141**		**(5 729)**		**(76 337)**		**(87 808)**		**(49 734)**		**10 176**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**164 816**	**258 112**	**120 141**		**(5 729)**		**(76 337)**		**(87 808)**		**(49 734)**		**10 176**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**448 781**	**510 261**	**35 737**	**8.0%**	**64 064**	**14.3%**	**150 412**	**29.5%**	**95 349**	**18.7%**	**345 562**	**67.7%**	**181 611**	**81.3%**	**(47.5%)**
National Government	159 878	169 561	14 574	9.1%	33 882	21.2%	14 248	8.4%	50 012	29.5%	112 715	66.5%	60 295	82.8%	(17.1%)
Provincial Government	18 000	100 312	-	-	-	-	88 155	87.9%	(4 888)	(4.9%)	83 266	83.0%	15 859	65.1%	(130.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**177 878**	**269 873**	**14 574**	**8.2%**	**33 882**	**19.0%**	**102 402**	**37.9%**	**45 124**	**16.7%**	**195 981**	**72.6%**	**76 154**	**80.1%**	**(40.7%)**
Borrowing	159 702	125 622	16 977	10.6%	20 812	13.0%	26 008	20.7%	9 806	7.8%	73 603	58.6%	58 385	97.0%	(83.2%)
Internally generated funds	110 086	114 766	4 187	3.8%	9 370	8.5%	20 137	17.5%	40 419	35.2%	74 114	64.6%	43 781	63.9%	(7.7%)
Public contributions and donations	1 115	-	-	-	-	-	1 865	-	-	-	1 865	-	3 291	100.3%	(100.0%)
Capital Expenditure Standard Classification	**448 781**	**510 261**	**35 737**	**8.0%**	**64 064**	**14.3%**	**150 412**	**29.5%**	**95 349**	**18.7%**	**345 562**	**67.7%**	**181 611**	**81.3%**	**(47.5%)**
Governance and Administration	**44 605**	**37 624**	**62**	**.1%**	**479**	**1.1%**	**4 490**	**11.9%**	**15 307**	**40.7%**	**20 338**	**54.1%**	**67 749**	**90.4%**	**(77.4%)**
Executive & Council	92	14 908	-	-	148	161.1%	396	2.7%	4 483	30.1%	5 028	33.7%	239	162.9%	1 774.9%
Budget & Treasury Office	15	422	-	-	1	5.3%	(0)	-	32	7.5%	33	7.7%	-	-	(100.0%)
Corporate Services	44 498	22 294	62	.1%	330	.7%	4 094	18.4%	10 792	48.4%	15 277	68.5%	67 510	90.3%	(84.0%)
Community and Public Safety	**125 976**	**171 151**	**4 162**	**3.3%**	**7 957**	**6.3%**	**97 168**	**56.8%**	**11 490**	**6.7%**	**120 776**	**70.6%**	**15 686**	**41.4%**	**(26.8%)**
Community & Social Services	40 526	61 739	4 162	10.3%	7 957	19.6%	9 013	14.6%	12 826	20.8%	33 958	55.0%	7 140	63.8%	79.6%
Sport And Recreation	41 239	-	-	-	-	-	-	-	-	-	-	-	6 411	32.8%	(100.0%)
Public Safety	21 345	9 100	-	-	-	-	-	-	-	-	-	-	1 413	40.1%	(100.0%)
Housing	18 000	100 312	-	-	-	-	88 155	87.9%	(1 336)	(1.3%)	86 819	86.5%	20	21.7%	(6 886.0%)
Health	4 867	-	-	-	-	-	-	-	-	-	-	-	702	59.2%	(100.0%)
Economic and Environmental Services	**42 984**	**102 453**	**8 119**	**18.9%**	**12 711**	**29.6%**	**14 860**	**14.5%**	**8 861**	**8.6%**	**44 551**	**43.5%**	**4 758**	**104.1%**	**86.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	26	66.7%	(100.0%)
Road Transport	42 984	100 714	8 119	18.9%	12 706	29.6%	14 500	14.4%	8 235	8.2%	43 559	43.3%	4 732	104.2%	74.0%
Environmental Protection	-	1 740	0	-	6	-	360	20.7%	626	36.0%	992	57.0%	-	-	(100.0%)
Trading Services	**234 916**	**199 024**	**23 393**	**10.0%**	**42 917**	**18.3%**	**33 892**	**17.0%**	**58 939**	**29.6%**	**159 141**	**80.0%**	**93 418**	**94.6%**	**(36.9%)**
Electricity	24 832	27 565	760	3.1%	3 520	14.2%	3 342	12.1%	12 685	46.0%	20 306	73.7%	11 481	64.2%	10.5%
Water	128 499	117 204	14 486	11.3%	33 683	26.2%	17 860	15.2%	18 289	15.6%	84 319	71.9%	63 793	116.8%	(71.3%)
Waste Water Management	79 807	52 726	7 668	9.6%	5 320	6.7%	12 263	23.3%	27 899	52.9%	53 149	100.8%	18 281	87.6%	52.6%
Waste Management	1 778	1 530	479	26.9%	394	22.2%	428	28.0%	67	4.4%	1 368	89.4%	(138)	61.9%	(148.4%)
Other	**300**	**8**	**-**	**-**	**-**	**-**	**3**	**37.5%**	**753**	**9 408.2%**	**756**	**9 445.7%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**2 625 595**	**2 730 183**	**746 842**	**28.4%**	**682 843**	**26.0%**	**719 588**	**26.4%**	**544 424**	**19.9%**	**2 693 697**	**98.7%**	**538 880**	**107.9%**	**1.0%**
Property rates, penalties and collection charges	359 300	372 078	90 225	25.1%	84 960	23.6%	84 605	22.7%	86 855	23.3%	346 645	93.2%	76 562	94.9%	13.4%
Service charges	**1 775 388**	**1 720 968**	**479 373**	**27.0%**	**410 467**	**23.1%**	**436 381**	**25.4%**	**391 397**	**22.7%**	**1 717 618**	**99.8%**	**412 487**	**108.4%**	**(5.1%)**
Other revenue	49 537	93 238	21 730	43.9%	50 120	101.2%	59 240	63.5%	56 944	61.1%	188 034	201.7%	41 001	205.1%	38.9%
Government - operating	257 953	258 723	105 666	41.0%	68 308	26.5%	60 521	23.4%	855	.3%	235 351	91.0%	1 273	94.4%	(32.8%)
Government - capital	159 878	261 305	44 099	27.6%	62 940	39.4%	72 975	27.9%	-	-	180 014	68.9%	-	115.8%	-
Interest	23 540	23 872	5 749	24.4%	6 048	25.7%	5 866	24.6%	8 373	35.1%	26 035	109.1%	7 557	128.5%	10.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 240 086)**	**(2 261 917)**	**(588 627)**	**26.3%**	**(572 855)**	**25.6%**	**(531 058)**	**23.5%**	**(597 449)**	**26.4%**	**(2 289 988)**	**101.2%**	**(589 519)**	**105.7%**	**1.3%**
Suppliers and employees	(2 151 396)	(2 167 681)	(586 202)	27.2%	(541 255)	25.2%	(528 021)	24.4%	(569 056)	26.3%	(2 224 534)	102.6%	(556 462)	106.3%	2.3%
Finance charges	(79 806)	(79 806)	(1 018)	1.3%	(30 249)	37.9%	(523)	.7%	(27 057)	33.9%	(58 846)	73.7%	(32 543)	91.7%	(16.9%)
Transfers and grants	(8 883)	(14 430)	(1 408)	15.8%	(1 350)	15.2%	(2 515)	17.4%	(1 335)	9.3%	(6 608)	45.8%	(514)	70.0%	159.8%
Net Cash from/(used) Operating Activities	**385 509**	**468 266**	**158 215**	**41.0%**	**109 988**	**28.5%**	**188 530**	**40.3%**	**(53 024)**	**(11.3%)**	**403 708**	**86.2%**	**(50 639)**	**120.3%**	**4.7%**
Cash Flow from Investing Activities															
Receipts	**10 230**	**20 230**	**17 003**	**166.2%**	**1 772**	**17.3%**	**14 328**	**70.8%**	**1 780**	**8.8%**	**34 882**	**172.4%**	**5 610**	**122.7%**	**(68.3%)**
Proceeds on disposal of PPE	10 000	20 000	17 003	170.0%	1 772	17.7%	14 328	71.6%	1 780	8.9%	34 882	174.4%	5 610	123.4%	(68.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	230	230	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(314 145)**	**(425 986)**	**(86 239)**	**27.5%**	**(56 849)**	**18.1%**	**(44 575)**	**10.5%**	**(101 800)**	**23.9%**	**(289 463)**	**68.0%**	**(148 287)**	**96.7%**	**(31.3%)**
Capital assets	(314 145)	(425 986)	(86 239)	27.5%	(56 849)	18.1%	(44 575)	10.5%	(101 800)	23.9%	(289 463)	68.0%	(148 287)	96.7%	(31.3%)
Net Cash from/(used) Investing Activities	**(303 915)**	**(405 756)**	**(69 236)**	**22.8%**	**(55 077)**	**18.1%**	**(30 247)**	**7.5%**	**(100 020)**	**24.7%**	**(254 580)**	**62.7%**	**(142 677)**	**93.8%**	**(29.9%)**
Cash Flow from Financing Activities															
Receipts	**186 000**	**188 500**	**1 192**	**.6%**	**1 609**	**.9%**	**2 175**	**1.2%**	**3 261**	**1.7%**	**8 237**	**4.4%**	**1 339**	**6.5%**	**143.6%**
Short term loans	-	185 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	185 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	3 000	1 192	238.3%	1 609	321.9%	2 175	72.5%	3 261	108.7%	8 237	274.6%	1 339	223.9%	143.6%
Payments	**(140 619)**	**(140 619)**	**(9 032)**	**6.4%**	**(57 753)**	**41.1%**	**(2 853)**	**2.0%**	**(60 660)**	**43.1%**	**(130 298)**	**92.7%**	**(54 867)**	**101.3%**	**10.6%**
Repayment of borrowing	(140 619)	(140 619)	(9 032)	6.4%	(57 753)	41.1%	(2 853)	2.0%	(60 660)	43.1%	(130 298)	92.7%	(54 867)	101.3%	10.6%
Net Cash from/(used) Financing Activities	**45 381**	**47 881**	**(7 841)**	**(17.3%)**	**(56 144)**	**(123.7%)**	**(678)**	**(1.4%)**	**(57 399)**	**(119.9%)**	**(122 061)**	**(254.9%)**	**(53 528)**	**340.7%**	**7.2%**
Net Increase/(Decrease) in cash held	**126 975**	**110 391**	**81 138**	**63.9%**	**(1 233)**	**(1.0%)**	**157 605**	**142.8%**	**(210 443)**	**(190.6%)**	**27 067**	**24.5%**	**(246 844)**	**(54.5%)**	**(14.7%)**
Cash/cash equivalents at the year begin:	308 748	405 490	405 490	131.3%	486 628	157.6%	485 395	119.7%	643 000	158.6%	405 490	100.0%	652 334	98.9%	(1.4%)
Cash/cash equivalents at the year end:	**435 723**	**515 881**	**486 628**	**111.7%**	**485 395**	**111.4%**	**643 000**	**124.6%**	**432 557**	**83.8%**	**432 557**	**83.8%**	**405 490**	**102.9%**	**6.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 391	37.9%	3 527	3.6%	2 545	2.6%	55 219	56.0%	98 683	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	147 149	72.3%	3 128	1.5%	2 687	1.3%	50 507	24.8%	203 471	50.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 155	72.7%	1 345	3.4%	963	2.4%	8 638	21.5%	40 100	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 580	57.4%	508	4.4%	328	2.9%	4 039	35.3%	11 454	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 608	69.0%	344	4.2%	229	2.8%	1 950	24.0%	8 131	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	1 009	14.2%	327	4.6%	318	4.5%	5 447	76.7%	7 101	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	305	14.5%	125	5.9%	117	5.6%	1 565	74.0%	2 113	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 412	24.2%	3 153	10.3%	777	2.5%	19 271	63.0%	30 613	7.6%	-	-	-	-
Total By Income Source	**234 608**	**58.4%**	**12 459**	**3.1%**	**7 964**	**2.0%**	**146 635**	**36.5%**	**401 666**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 326	63.2%	248	2.5%	114	1.1%	3 316	33.1%	10 003	2.5%	-	-	-	-
Commercial	170 772	67.9%	7 942	3.2%	3 543	1.4%	69 384	27.6%	251 641	62.6%	-	-	-	-
Households	53 646	44.4%	3 631	3.0%	3 755	3.1%	59 667	49.4%	120 699	30.0%	-	-	-	-
Other	3 865	20.0%	638	3.3%	553	2.9%	14 268	73.8%	19 323	4.8%	-	-	-	-
Total By Customer Group	**234 608**	**58.4%**	**12 459**	**3.1%**	**7 964**	**2.0%**	**146 635**	**36.5%**	**401 666**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	81 354	100.0%	-	-	-	-	-	-	81 354	27.0%
Bulk Water	14 797	100.0%	-	-	-	-	-	-	14 797	4.9%
PAYE deductions	6 672	100.0%	-	-	-	-	-	-	6 672	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 198	100.0%	-	-	-	-	-	-	7 198	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	190 369	100.0%	-	-	-	-	-	-	190 369	63.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	990	100.0%	-	-	-	-	-	-	990	.3%
Total	**301 381**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**301 381**	**100.0%**

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**67 469**	**67 469**	**29 133**	**43.2%**	**8 205**	**12.2%**	**21 465**	**31.8%**	**4 303**	**6.4%**	**63 106**	**93.5%**	**5 616**	**61.2%**	**(23.4%)**
Property rates	1 353	1 353	334	24.7%	334	24.7%	334	24.7%	223	16.5%	1 225	90.5%	334	92.7%	(33.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	12	-	12	-	16	-	8	-	47	-	9	-	(10.9%)
Interest earned - external investments	1 132	1 132	-	-	578	51.1%	578	51.1%	46	4.0%	1 202	106.3%	-	-	(100.0%)
Interest earned - outstanding debtors	29	29	9	32.4%	19	67.5%	22	76.5%	12	41.3%	63	217.8%	-	78.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 848	64 848	21 902	33.8%	7 256	11.2%	20 467	31.6%	4 008	6.2%	53 632	82.7%	4 453	66.4%	(10.0%)
Other own revenue	107	107	6 876	6 405.4%	6	5.5%	48	44.9%	6	5.9%	6 937	6 461.7%	819	30.5%	(99.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**67 175**	**67 175**	**15 770**	**23.5%**	**20 920**	**31.1%**	**21 402**	**31.9%**	**3 822**	**5.7%**	**61 914**	**92.2%**	**12 989**	**78.5%**	**(70.6%)**
Employee related costs	15 883	15 883	3 179	20.0%	3 834	24.1%	3 889	24.5%	1 069	6.7%	11 972	75.4%	3 239	93.9%	(67.0%)
Remuneration of councillors	4 595	4 595	987	21.5%	1 028	22.4%	1 176	25.6%	341	7.4%	3 532	76.9%	1 405	98.7%	(75.7%)
Debt impairment	76	76	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 825	2 825	-	-	2 203	78.0%	2 203	78.0%	-	-	4 406	156.0%	-	-	-
Finance charges	36	36	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	844	844	123	14.5%	278	32.9%	237	28.1%	-	-	638	75.5%	136	92.2%	(100.0%)
Contracted services	18 038	18 038	5 396	29.9%	4 141	23.0%	2 811	15.6%	238	1.3%	12 586	69.8%	1 838	131.3%	(87.1%)
Transfers and grants	1 051	1 051	189	18.0%	210	20.0%	188	17.9%	62	5.9%	649	61.8%	180	61.2%	(65.4%)
Other expenditure	23 828	23 828	5 897	24.7%	9 227	38.7%	10 898	45.7%	2 111	8.9%	28 132	118.1%	6 191	64.3%	(65.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**294**	**294**	**13 363**		**(12 715)**		**63**		**481**		**1 192**		**(7 373)**		
Transfers recognised - capital	15 073	15 073	6 605	43.8%	1 224	8.1%	7 133	47.3%	508	3.4%	15 470	102.6%	4 733	73.9%	(89.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 367**	**15 367**	**19 968**		**(11 491)**		**7 196**		**989**		**16 662**		**(2 640)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15 367**	**15 367**	**19 968**		**(11 491)**		**7 196**		**989**		**16 662**		**(2 640)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 367**	**15 367**	**19 968**		**(11 491)**		**7 196**		**989**		**16 662**		**(2 640)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 367**	**15 367**	**19 968**		**(11 491)**		**7 196**		**989**		**16 662**		**(2 640)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**60.5%**	**(71.3%)**
National Government	15 073	15 073	5 578	37.0%	1 911	12.7%	3 692	24.5%	1 502	10.0%	12 683	84.1%	5 229	55.8%	(71.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	3 965	-	-	-	3 965	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 073**	**15 073**	**5 578**	**37.0%**	**1 911**	**12.7%**	**7 657**	**50.8%**	**1 502**	**10.0%**	**16 648**	**110.4%**	**5 229**	**60.5%**	**(71.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	294	294	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**60.5%**	**(71.3%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**27.6%**	**(71.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	1 502	9.8%	16 648	108.3%	5 229	27.6%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**82 474**	**82 474**	**46 005**	**55.8%**	**26 867**	**32.6%**	**18 487**	**22.4%**	**3 008**	**3.6%**	**94 367**	**114.4%**	**1 905**	**96.2%**	**57.9%**
Property rates, penalties and collection charges	1 286	1 286	822	63.9%	25	1.9%	90	7.0%	38	2.9%	975	75.8%	42	72.7%	(10.7%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	107	107	7 391	6 901.0%	1 710	1 596.2%	802	748.6%	449	419.1%	10 352	9 664.9%	1 051	-	(57.3%)
Government - operating	64 848	64 848	29 291	45.2%	18 560	28.6%	17 595	27.1%	2 521	3.9%	67 967	104.8%	811	90.4%	210.9%
Government - capital	15 073	15 073	8 500	56.4%	6 573	43.6%	-	-	-	-	15 073	100.0%	-	96.4%	-
Interest	1 160	1 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 275)**	**(64 275)**	**(16 770)**	**26.1%**	**(18 995)**	**29.6%**	**(19 045)**	**29.6%**	**(11 332)**	**17.6%**	**(66 142)**	**102.9%**	**(16 242)**	**95.5%**	**(30.2%)**
Suppliers and employees	(63 188)	(63 188)	(16 618)	26.3%	(18 755)	29.7%	(18 806)	29.8%	(11 140)	17.6%	(65 319)	103.4%	(16 001)	94.3%	(30.4%)
Finance charges	(36)	(36)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 051)	(1 051)	(152)	14.5%	(240)	22.9%	(239)	22.8%	(192)	18.2%	(823)	78.3%	(241)	-	(20.5%)
Net Cash from/(used) Operating Activities	**18 199**	**18 199**	**29 235**	**160.6%**	**7 873**	**43.3%**	**(558)**	**(3.1%)**	**(8 324)**	**(45.7%)**	**28 225**	**155.1%**	**(14 338)**	**98.9%**	**(41.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(15 367)**	**(15 367)**	**(6 605)**	**43.0%**	**(2 151)**	**14.0%**	**(8 682)**	**56.5%**	**(1 707)**	**11.1%**	**(19 145)**	**124.6%**	**(5 554)**	**68.7%**	**(69.3%)**
Capital assets	(15 367)	(15 367)	(6 605)	43.0%	(2 151)	14.0%	(8 682)	56.5%	(1 707)	11.1%	(19 145)	124.6%	(5 554)	68.7%	(69.3%)
Net Cash from/(used) Investing Activities	**(15 367)**	**(15 367)**	**(6 605)**	**43.0%**	**(2 151)**	**14.0%**	**(8 682)**	**56.5%**	**(1 707)**	**11.1%**	**(19 145)**	**124.6%**	**(5 554)**	**68.7%**	**(69.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 832**	**2 832**	**22 630**	**799.1%**	**5 721**	**202.0%**	**(9 241)**	**(326.3%)**	**(10 031)**	**(354.2%)**	**9 080**	**320.7%**	**(19 891)**	**8.5%**	**(49.6%)**
Cash/cash equivalents at the year begin:	21 341	21 341	21 252	99.6%	43 882	205.6%	49 603	232.4%	40 362	189.1%	21 252	99.6%	40 694	420.9%	(.8%)
Cash/cash equivalents at the year end:	**24 173**	**24 173**	**43 882**	**181.5%**	**49 603**	**205.2%**	**40 362**	**167.0%**	**30 332**	**125.5%**	**30 332**	**125.5%**	**20 803**	**(1 655.5%)**	**45.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**285 813**	**285 813**	**106 722**	**37.3%**	**67 130**	**23.5%**	**75 692**	**26.5%**	**54 927**	**19.2%**	**304 471**	**106.5%**	**44 748**	**93.7%**	**22.7%**
Property rates	41 997	41 997	29 938	71.3%	3 841	9.1%	6 626	15.8%	5 971	14.2%	46 376	110.4%	2 347	94.1%	154.4%
Property rates - penalties and collection charges	751	751	419	55.8%	613	81.7%	634	84.4%	648	86.3%	2 315	308.2%	208	123.5%	211.3%
Service charges - electricity revenue	58 352	58 352	13 841	23.7%	14 433	24.7%	13 929	23.9%	14 346	24.6%	56 549	96.9%	11 283	95.9%	27.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 827	10 827	2 718	25.1%	2 776	25.6%	2 821	26.1%	2 763	25.5%	11 078	102.3%	2 626	101.3%	5.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 470	1 470	557	37.9%	185	12.6%	115	7.8%	299	20.3%	1 156	78.6%	317	86.4%	(5.6%)
Interest earned - external investments	4 055	4 055	1 469	36.2%	903	22.3%	2 266	55.9%	1 863	46.0%	6 502	160.4%	1 110	103.6%	67.8%
Interest earned - outstanding debtors	374	374	103	27.6%	93	24.9%	136	36.4%	125	33.4%	457	122.2%	142	108.9%	(12.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 809	23 809	6 462	27.1%	42	.2%	7 917	33.3%	17 777	74.7%	32 198	135.2%	40	81.6%	44 787.6%
Licences and permits	3 600	3 600	888	24.7%	805	22.4%	740	20.6%	993	27.6%	3 426	95.2%	772	97.3%	28.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 720	137 720	49 003	35.6%	42 905	31.2%	39 617	28.8%	9 355	6.8%	140 879	102.3%	25 410	93.8%	(63.2%)
Other own revenue	2 739	2 739	492	18.0%	534	19.5%	890	32.5%	708	25.8%	2 624	95.8%	492	94.4%	43.7%
Gains on disposal of PPE	120	120	831	692.9%	-	-	-	-	80	66.7%	911	759.5%	-	-	(100.0%)
Operating Expenditure	**317 057**	**317 057**	**67 386**	**21.3%**	**71 628**	**22.6%**	**79 041**	**24.9%**	**88 647**	**28.0%**	**306 702**	**96.7%**	**92 223**	**90.6%**	**(3.9%)**
Employee related costs	88 209	88 209	18 428	20.9%	22 092	25.0%	18 090	20.5%	21 893	24.8%	80 503	91.3%	17 941	101.3%	22.0%
Remuneration of councillors	17 792	17 792	4 146	23.3%	4 164	23.4%	4 837	27.2%	4 294	24.1%	17 443	98.0%	4 794	98.3%	(10.4%)
Debt impairment	21 583	21 583	5 396	25.0%	5 396	25.0%	7 429	34.4%	6 073	28.1%	24 294	112.6%	14 460	100.0%	(58.0%)
Depreciation and asset impairment	28 484	28 484	7 121	25.0%	7 121	25.0%	13 264	46.6%	9 169	32.2%	36 675	128.8%	24 819	116.4%	(63.1%)
Finance charges	756	756	150	19.9%	-	-	288	38.1%	138	18.3%	577	76.3%	308	65.6%	(55.2%)
Bulk purchases	45 474	45 474	9 968	21.9%	9 235	20.3%	9 812	21.6%	9 272	20.4%	38 287	84.2%	8 537	86.4%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	26 958	26 958	4 934	18.3%	5 832	21.6%	6 224	23.1%	8 285	30.7%	25 275	93.8%	6 883	85.7%	20.4%
Transfers and grants	3 760	3 760	599	15.9%	1 113	29.6%	1 121	29.8%	1 033	27.5%	3 865	102.8%	861	98.8%	20.0%
Other expenditure	84 039	84 039	16 644	19.8%	16 676	19.8%	17 975	21.4%	28 490	33.9%	79 784	94.9%	13 620	72.4%	109.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 243)**	**(31 243)**	**39 336**		**(4 499)**		**(3 349)**		**(33 720)**		**(2 231)**		**(47 475)**		
Transfers recognised - capital	64 464	64 464	20 240	31.4%	27 772	43.1%	4 727	7.3%	15 249	23.7%	67 988	105.5%	22 850	102.4%	(33.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**72 364**	**79 745**	**8 926**	**12.3%**	**15 637**	**21.6%**	**12 314**	**15.4%**	**24 127**	**30.3%**	**61 005**	**76.5%**	**23 429**	**76.3%**	**3.0%**
National Government	64 464	67 309	8 926	13.8%	15 637	24.3%	12 314	18.3%	24 127	35.8%	61 005	90.6%	23 429	104.9%	3.0%
Provincial Government	-	4 736	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 464**	**72 045**	**8 926**	**13.8%**	**15 637**	**24.3%**	**12 314**	**17.1%**	**24 127**	**33.5%**	**61 005**	**84.7%**	**23 429**	**98.0%**	**3.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 900	7 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**72 364**	**79 745**	**8 926**	**12.3%**	**15 637**	**21.6%**	**12 314**	**15.4%**	**24 127**	**30.3%**	**61 005**	**76.5%**	**23 429**	**76.3%**	**3.0%**
Governance and Administration	**14 630**	**11 649**	**1 240**	**8.5%**	**492**	**3.4%**	**1 378**	**11.8%**	**4 326**	**37.1%**	**7 437**	**63.8%**	**2 102**	**61.6%**	**105.8%**
Executive & Council	5 973	2 145	-	-	-	-	-	-	566	26.4%	566	26.4%	21	5.7%	2 579.9%
Budget & Treasury Office	2 277	2 880	44	1.9%	198	8.7%	757	26.3%	1 705	59.2%	2 704	93.9%	838	83.1%	103.4%
Corporate Services	6 380	6 624	1 196	18.8%	294	4.6%	621	9.4%	2 055	31.0%	4 166	62.9%	1 243	62.5%	65.3%
Community and Public Safety	**12 267**	**27 274**	**2 045**	**16.7%**	**11 093**	**90.4%**	**5 045**	**18.5%**	**8 143**	**29.9%**	**26 325**	**96.5%**	**2 041**	**52.5%**	**299.0%**
Community & Social Services	1 185	5 946	42	3.5%	792	66.8%	1 190	20.0%	2 103	35.4%	4 127	69.4%	-	55.8%	(100.0%)
Sport And Recreation	9 902	19 996	2 003	20.2%	10 245	103.5%	3 759	18.8%	5 607	28.0%	21 614	108.1%	1 421	47.2%	294.6%
Public Safety	920	920	-	-	-	-	36	3.9%	401	43.6%	437	47.5%	454	98.4%	(11.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	260	412	-	-	56	21.7%	59	14.4%	31	7.5%	147	35.6%	166	59.2%	(81.4%)
Economic and Environmental Services	**39 034**	**35 563**	**5 562**	**14.2%**	**3 678**	**9.4%**	**5 181**	**14.6%**	**9 792**	**27.5%**	**24 213**	**68.1%**	**19 286**	**86.5%**	**(49.2%)**
Planning and Development	-	1 523	186	-	184	-	226	14.8%	198	13.0%	794	52.1%	-	-	(100.0%)
Road Transport	39 034	34 040	5 376	13.8%	3 495	9.0%	4 955	14.6%	9 594	28.2%	23 419	68.8%	19 286	86.5%	(50.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 433**	**5 234**	**79**	**1.2%**	**354**	**5.5%**	**710**	**13.6%**	**1 867**	**35.7%**	**3 009**	**57.5%**	**1**	**25.1%**	**238 662.9%**
Electricity	4 163	4 134	79	1.9%	17	.4%	710	17.2%	1 769	42.8%	2 574	62.3%	1	44.4%	226 067.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 270	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 100	-	-	337	-	-	-	99	9.0%	435	39.6%	-	14.3%	(100.0%)
Other	**-**	**25**	**-**	**-**	**20**	**-**	**1**	**2.7%**	**-**	**-**	**21**	**83.4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**317 140**	**329 778**	**122 085**	**38.5%**	**99 867**	**31.5%**	**95 076**	**28.8%**	**31 269**	**9.5%**	**348 297**	**105.6%**	**41 975**	**109.0%**	**(25.5%)**
Property rates, penalties and collection charges	40 611	47 064	13 285	32.7%	9 772	24.1%	7 337	15.6%	6 348	13.5%	36 742	78.1%	5 584	103.7%	13.7%
Service charges	**59 120**	**57 583**	**15 324**	**25.9%**	**17 111**	**28.9%**	**16 597**	**28.8%**	**17 726**	**30.8%**	**66 758**	**115.9%**	**14 841**	**109.1%**	**19.4%**
Other revenue	11 171	12 114	9 018	80.7%	19 653	175.9%	9 010	74.4%	5 207	43.0%	42 888	354.0%	10 911	671.2%	(52.3%)
Government - operating	137 720	150 563	71 886	52.2%	52 322	38.0%	45 817	30.4%	-	-	170 025	112.9%	1 537	75.1%	(100.0%)
Government - capital	64 464	56 442	11 000	17.1%	13	-	15 000	26.6%	-	-	26 013	46.1%	7 991	71.9%	(100.0%)
Interest	4 055	6 012	1 572	38.8%	996	24.6%	1 315	21.9%	1 988	33.1%	5 872	97.7%	1 110	103.6%	79.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(259 314)**	**(268 379)**	**(68 905)**	**26.6%**	**(59 861)**	**23.1%**	**(58 972)**	**22.0%**	**(75 769)**	**28.2%**	**(263 507)**	**98.2%**	**(67 818)**	**99.2%**	**11.7%**
Suppliers and employees	(254 979)	(263 855)	(68 306)	26.8%	(58 748)	23.0%	(58 059)	22.0%	(74 736)	28.3%	(259 849)	98.5%	(66 957)	99.4%	11.6%
Finance charges	(756)	(583)	-	-	-	-	-	-	-	-	-	-	-	22.5%	-
Transfers and grants	(3 579)	(3 941)	(599)	16.7%	(1 113)	31.1%	(914)	23.2%	(1 033)	26.2%	(3 658)	92.8%	(861)	101.5%	20.0%
Net Cash from/(used) Operating Activities	**57 826**	**61 399**	**53 180**	**92.0%**	**40 006**	**69.2%**	**36 103**	**58.8%**	**(44 500)**	**(72.5%)**	**84 790**	**138.1%**	**(25 843)**	**169.9%**	**72.2%**
Cash Flow from Investing Activities															
Receipts	**117**	**946**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7)**	**20.5%**	**(100.0%)**
Proceeds on disposal of PPE	120	946	-	-	-	-	-	-	-	-	-	-	-	30.0%	-
Decrease in non-current debtors	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(54 273)**	**(59 809)**	**(8 926)**	**16.4%**	**(15 637)**	**28.8%**	**(12 314)**	**20.6%**	**(24 127)**	**40.3%**	**(61 005)**	**102.0%**	**(23 429)**	**95.3%**	**3.0%**
Capital assets	(54 273)	(59 809)	(8 926)	16.4%	(15 637)	28.8%	(12 314)	20.6%	(24 127)	40.3%	(61 005)	102.0%	(23 429)	95.3%	3.0%
Net Cash from/(used) Investing Activities	**(54 156)**	**(58 863)**	**(8 926)**	**16.5%**	**(15 637)**	**28.9%**	**(12 314)**	**20.9%**	**(24 127)**	**41.0%**	**(61 005)**	**103.6%**	**(23 437)**	**95.4%**	**2.9%**
Cash Flow from Financing Activities															
Receipts	**105**	**99**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**187.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	99	-	-	-	-	-	-	-	-	-	-	4	187.0%	(100.0%)
Payments	**(343)**	**(343)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(171)**	**99.9%**	**(100.0%)**
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	-	(171)	99.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(238)**	**(244)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(168)**	**80.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 432**	**2 292**	**44 254**	**1 289.5%**	**24 369**	**710.0%**	**23 789**	**1 038.1%**	**(68 628)**	**(2 994.7%)**	**23 785**	**1 037.9%**	**(49 448)**	**(33.6%)**	**38.8%**
Cash/cash equivalents at the year begin:	49 173	79 034	79 034	160.7%	123 289	250.7%	147 657	186.8%	171 447	216.9%	79 034	100.0%	128 469	100.0%	33.5%
Cash/cash equivalents at the year end:	**52 605**	**81 326**	**123 289**	**234.4%**	**147 657**	**280.7%**	**171 447**	**210.8%**	**102 819**	**126.4%**	**102 819**	**126.4%**	**79 021**	**160.7%**	**30.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	3 101	64.4%	403	8.4%	109	2.3%	1 198	24.9%	4 811	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	423	1.8%	678	2.9%	407	1.7%	22 216	93.6%	23 724	65.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	563	25.1%	246	11.0%	121	5.4%	1 312	58.5%	2 242	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	3	.9%	3	1.0%	3	.9%	308	97.3%	317	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(5.3%)	125	2.5%	132	2.6%	5 059	100.2%	5 046	14.0%	-	-	-	-
Total By Income Source	**3 821**	**10.6%**	**1 455**	**4.0%**	**772**	**2.1%**	**30 093**	**83.3%**	**36 141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	334	3.9%	89	1.0%	19	.2%	8 208	94.9%	8 650	23.9%	-	-	-	-
Commercial	2 264	55.5%	320	7.9%	111	2.7%	1 381	33.9%	4 076	11.3%	-	-	-	-
Households	1 003	8.1%	824	6.7%	506	4.1%	9 990	81.1%	12 323	34.1%	-	-	-	-
Other	220	2.0%	221	2.0%	137	1.2%	10 513	94.8%	11 091	30.7%	-	-	-	-
Total By Customer Group	**3 821**	**10.6%**	**1 455**	**4.0%**	**772**	**2.1%**	**30 093**	**83.3%**	**36 141**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 127	100.0%	-	-	-	-	-	-	3 127	8.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 041	100.0%	-	-	-	-	-	-	1 041	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 251	100.0%	-	-	-	-	-	-	1 251	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 037	100.0%	-	-	-	-	-	-	24 037	63.0%
Auditor-General	372	100.0%	-	-	-	-	-	-	372	1.0%
Other	8 354	100.0%	-	-	-	-	-	-	8 354	21.9%
Total	**38 182**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**38 182**	**100.0%**

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**113 647**	**113 647**	**27 647**	**24.3%**	**31 761**	**27.9%**	**24 442**	**21.5%**	**23 708**	**20.9%**	**107 557**	**94.6%**	**14 811**	**91.2%**	**60.1%**
Property rates	14 987	14 987	1 160	7.7%	1 846	12.3%	1 632	10.9%	2 028	13.5%	6 665	44.5%	532	77.9%	281.2%
Property rates - penalties and collection charges	672	672	126	18.8%	226	33.6%	155	23.0%	148	22.1%	655	97.5%	181	97.6%	(18.2%)
Service charges - electricity revenue	22 222	22 222	4 381	19.7%	4 597	20.7%	4 380	19.7%	5 463	24.6%	18 820	84.7%	4 934	103.3%	10.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 281	1 281	283	22.1%	298	23.3%	212	16.6%	445	34.8%	1 239	96.7%	280	98.0%	58.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	473	473	43	9.0%	59	12.6%	72	15.2%	60	12.6%	233	49.3%	50	68.3%	18.7%
Interest earned - external investments	2 968	2 968	845	28.5%	830	28.0%	861	29.0%	733	24.7%	3 269	110.2%	706	120.0%	3.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 840	18 840	-	-	8 332	44.2%	4 757	25.2%	11 221	59.6%	24 310	129.0%	5 474	58.8%	105.0%
Licences and permits	3 545	3 545	550	15.5%	417	11.8%	432	12.2%	602	17.0%	2 001	56.4%	576	68.6%	4.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 537	46 537	19 644	42.2%	14 305	30.7%	11 259	24.2%	1 281	2.8%	46 489	99.9%	1 894	101.0%	(32.4%)
Other own revenue	1 550	1 550	615	39.7%	852	55.0%	683	44.1%	1 726	111.4%	3 875	250.1%	183	329.0%	841.8%
Gains on disposal of PPE	573	573	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Operating Expenditure	**105 091**	**105 091**	**18 868**	**18.0%**	**19 561**	**18.6%**	**22 930**	**21.8%**	**19 319**	**18.4%**	**80 678**	**76.8%**	**17 265**	**80.1%**	**11.9%**
Employee related costs	27 665	27 665	5 933	21.4%	8 525	30.8%	4 588	16.6%	6 014	21.7%	25 061	90.6%	5 473	97.7%	9.9%
Remuneration of councillors	3 366	3 366	814	24.2%	755	22.4%	771	22.9%	682	20.2%	3 022	89.8%	853	94.0%	(20.1%)
Debt impairment	10 500	10 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 613	5 613	-	-	-	-	-	-	-	-	-	-	1 337	92.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 051	21 051	6 158	29.3%	4 431	21.0%	4 112	19.5%	4 236	20.1%	18 936	90.0%	4 036	96.0%	5.0%
Other Materials	6 822	6 822	1 204	17.6%	1 603	23.5%	4 087	59.9%	757	11.1%	7 651	112.2%	382	96.9%	98.5%
Contracted services	2 905	2 905	384	13.2%	377	13.0%	314	10.8%	220	7.6%	1 295	44.6%	588	72.3%	(62.6%)
Transfers and grants	686	686	140	20.4%	-	-	-	-	-	-	140	20.4%	164	43.8%	(100.0%)
Other expenditure	26 484	26 484	4 235	16.0%	3 869	14.6%	9 058	34.2%	7 410	28.0%	24 572	92.8%	4 433	84.0%	67.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 555**	**8 555**	**8 779**		**12 200**		**1 512**		**4 389**		**26 880**		**(2 454)**		
Transfers recognised - capital	20 904	20 904	6 720	32.1%	12 575	60.2%	1 342	6.4%	-	-	20 637	98.7%	4 246	130.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 389**		**47 517**		**1 792**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 389**		**47 517**		**1 792**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 389**		**47 517**		**1 792**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 389**		**47 517**		**1 792**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**28 956**	**28 956**	**7 508**	**25.9%**	**17 933**	**61.9%**	**6 261**	**21.6%**	**9 452**	**32.6%**	**41 153**	**142.1%**	**23 644**	**133.7%**	**(60.0%)**
National Government	20 904	20 904	7 214	34.5%	11 243	53.8%	1 145	5.5%	96	.5%	19 699	94.2%	18 034	192.7%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	254	-	254	-	-	-	(100.0%)
Transfers recognised - capital	**20 904**	**20 904**	**7 214**	**34.5%**	**11 243**	**53.8%**	**1 145**	**5.5%**	**350**	**1.7%**	**19 952**	**95.4%**	**18 034**	**192.7%**	**(98.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 052	8 052	293	3.6%	6 690	83.1%	5 116	63.5%	9 102	113.0%	21 201	263.3%	5 560	73.6%	63.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Capital Expenditure Standard Classification	**28 956**	**28 956**	**7 508**	**25.9%**	**17 933**	**61.9%**	**6 261**	**21.6%**	**9 452**	**32.6%**	**41 153**	**142.1%**	**23 644**	**133.7%**	**(60.0%)**
Governance and Administration	**897**	**897**	**149**	**16.6%**	**2 275**	**253.6%**	**526**	**58.6%**	**3 590**	**400.2%**	**6 540**	**729.1%**	**2 480**	**59.5%**	**44.8%**
Executive & Council	538	538	147	27.4%	2 249	418.0%	492	91.4%	3 552	660.3%	6 440	1 197.1%	2 456	61.2%	44.6%
Budget & Treasury Office	81	81	2	2.2%	17	21.5%	14	17.4%	9	11.3%	42	52.4%	-	10.4%	(100.0%)
Corporate Services	278	278	-	-	9	3.3%	20	7.2%	28	10.2%	58	20.7%	23	36.7%	21.3%
Community and Public Safety	**9 214**	**9 214**	**4 862**	**52.8%**	**3 818**	**41.4%**	**1 106**	**12.0%**	**282**	**3.1%**	**10 068**	**109.3%**	**2 048**	**158.4%**	**(86.2%)**
Community & Social Services	9 214	9 214	4 862	52.8%	3 818	41.4%	1 106	12.0%	282	3.1%	10 068	109.3%	2 048	158.4%	(86.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 104**	**4 104**	**1 212**	**29.5%**	**418**	**10.2%**	**15**	**.4%**	**360**	**8.8%**	**2 005**	**48.8%**	**16 203**	**218.6%**	**(97.8%)**
Planning and Development	-	-	-	-	-	-	15	-	357	-	372	-	-	-	(100.0%)
Road Transport	4 104	4 104	1 212	29.5%	418	10.2%	-	-	3	.1%	1 633	39.8%	16 203	218.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 741**	**14 741**	**1 284**	**8.7%**	**11 422**	**77.5%**	**4 614**	**31.3%**	**5 220**	**35.4%**	**22 540**	**152.9%**	**2 914**	**68.7%**	**79.1%**
Electricity	14 741	14 741	1 284	8.7%	11 422	77.5%	4 614	31.3%	5 220	35.4%	22 540	152.9%	2 914	68.7%	79.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**108 098**	**108 098**	**44 038**	**40.7%**	**44 464**	**41.1%**	**25 808**	**23.9%**	**24 235**	**22.4%**	**138 545**	**128.2%**	**13 667**	**114.6%**	**77.3%**
Property rates, penalties and collection charges	8 045	8 045	1 286	16.0%	2 072	25.8%	1 787	22.2%	1 354	16.8%	6 498	80.8%	1 873	20.9%	(27.7%)
Service charges	**18 739**	**18 739**	**4 166**	**22.2%**	**5 066**	**27.0%**	**4 592**	**24.5%**	**4 506**	**24.0%**	**18 331**	**97.8%**	**4 673**	**-**	**(3.6%)**
Other revenue	12 762	12 762	5 404	42.3%	14 266	111.8%	7 309	57.3%	13 469	105.5%	40 448	316.9%	6 415	-	110.0%
Government - operating	44 680	44 680	24 337	54.5%	14 306	32.0%	11 259	25.2%	1 281	2.9%	51 183	114.6%	-	113.8%	(100.0%)
Government - capital	20 904	20 904	8 000	38.3%	7 904	37.8%	-	-	2 891	13.8%	18 795	89.9%	-	66.4%	(100.0%)
Interest	2 968	2 968	845	28.5%	850	28.6%	861	29.0%	733	24.7%	3 290	110.8%	706	103.6%	3.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 294)**	**(84 294)**	**(14 313)**	**17.0%**	**(15 122)**	**17.9%**	**(21 787)**	**25.8%**	**(19 648)**	**23.3%**	**(70 870)**	**84.1%**	**(14 776)**	**103.7%**	**33.0%**
Suppliers and employees	(83 642)	(83 642)	(14 313)	17.1%	(15 122)	18.1%	(21 787)	26.0%	(19 606)	23.4%	(70 829)	84.7%	(14 444)	103.0%	35.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(651)	(651)	-	-	-	-	-	-	(41)	6.3%	(41)	6.3%	(332)	-	(87.6%)
Net Cash from/(used) Operating Activities	**23 804**	**23 804**	**29 725**	**124.9%**	**29 343**	**123.3%**	**4 020**	**16.9%**	**4 587**	**19.3%**	**67 675**	**284.3%**	**(1 109)**	**141.2%**	**(513.6%)**
Cash Flow from Investing Activities															
Receipts	**432**	**432**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	432	432	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(28 956)**	**(28 956)**	**(5 315)**	**18.4%**	**(13 181)**	**45.5%**	**(5 806)**	**20.1%**	**(2 707)**	**9.3%**	**(27 009)**	**93.3%**	**(5 626)**	**57.8%**	**(51.9%)**
Capital assets	(28 956)	(28 956)	(5 315)	18.4%	(13 181)	45.5%	(5 806)	20.1%	(2 707)	9.3%	(27 009)	93.3%	(5 626)	57.8%	(51.9%)
Net Cash from/(used) Investing Activities	**(28 524)**	**(28 524)**	**(5 315)**	**18.6%**	**(13 181)**	**46.2%**	**(5 806)**	**20.4%**	**(2 707)**	**9.5%**	**(27 009)**	**94.7%**	**(5 626)**	**58.6%**	**(51.9%)**
Cash Flow from Financing Activities															
Receipts	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**22.9%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	-	-	-	-	-	-	-	-	-	-	1	22.9%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**22.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(4 630)**	**(4 630)**	**24 410**	**(527.3%)**	**16 162**	**(349.1%)**	**(1 786)**	**38.6%**	**1 880**	**(40.6%)**	**40 667**	**(878.4%)**	**(6 734)**	**(491.3%)**	**(127.9%)**
Cash/cash equivalents at the year begin:	42 139	42 139	71 054	168.6%	95 465	226.5%	111 627	264.9%	109 841	260.7%	71 054	168.6%	97 431	154.0%	12.7%
Cash/cash equivalents at the year end:	**37 509**	**37 509**	**95 465**	**254.5%**	**111 627**	**297.6%**	**109 841**	**292.8%**	**111 721**	**297.8%**	**111 721**	**297.8%**	**90 696**	**215.2%**	**23.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	1 690	76.8%	158	7.2%	100	4.6%	253	11.5%	2 201	29.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	299	7.0%	432	10.1%	411	9.7%	3 117	73.2%	4 259	56.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	171	34.9%	43	8.7%	39	7.9%	238	48.6%	491	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	318	54.8%	-	-	-	-	262	45.2%	580	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	100.0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Total By Income Source	**2 477**	**32.9%**	**633**	**8.4%**	**550**	**7.3%**	**3 870**	**51.4%**	**7 530**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	37.3%	142	5.9%	137	5.7%	1 225	51.1%	2 398	31.8%	-	-	-	-
Commercial	849	47.9%	165	9.3%	124	7.0%	634	35.8%	1 771	23.5%	-	-	-	-
Households	596	27.6%	208	9.6%	176	8.2%	1 177	54.6%	2 157	28.6%	-	-	-	-
Other	138	11.4%	119	9.9%	113	9.4%	834	69.3%	1 204	16.0%	-	-	-	-
Total By Customer Group	**2 477**	**32.9%**	**633**	**8.4%**	**550**	**7.3%**	**3 870**	**51.4%**	**7 530**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 538	100.0%	-	-	-	-	-	-	1 538	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 538**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 538**	**100.0%**

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**123 815**	**40 064**	**9 437**	**7.6%**	**43 049**	**34.8%**	**27 664**	**69.0%**	**5 137**	**12.8%**	**85 287**	**212.9%**	**4 583**	**71.2%**	**12.1%**
Property rates	7 794	10 180	436	5.6%	8 446	108.4%	803	7.9%	338	3.3%	10 024	98.5%	581	109.6%	(41.7%)
Property rates - penalties and collection charges	409	300	-	-	-	-	170	56.8%	2 320	773.2%	2 490	830.0%	-	-	(100.0%)
Service charges - electricity revenue	12 856	13 678	457	3.6%	1 981	15.4%	756	5.5%	-	-	3 194	23.4%	-	22.7%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 338	6 408	2 841	212.3%	75	5.6%	1 919	29.9%	1 741	27.2%	6 575	102.6%	173	323.6%	908.4%
Rental of facilities and equipment	893	498	82	9.2%	64	7.2%	167	33.5%	186	37.4%	499	100.3%	71	113.6%	160.9%
Interest earned - external investments	1 100	1 200	426	38.7%	546	49.6%	413	34.4%	226	18.8%	1 611	134.2%	281	171.2%	(19.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	187	-	187	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Licences and permits	20	-	126	628.4%	1	5.5%	2	-	10	-	139	-	1	84.2%	1 677.1%
Agency services	-	-	725	-	-	-	-	-	-	-	725	-	-	-	-
Transfers recognised - operational	86 720	1 025	-	-	27 571	31.8%	20 528	2 002.7%	(2)	(.2%)	48 097	4 692.4%	-	68.5%	(100.0%)
Other own revenue	12 686	6 776	4 345	34.2%	4 365	34.4%	2 905	42.9%	131	1.9%	11 746	173.3%	3 478	169.7%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**122 904**	**124 630**	**48 152**	**39.2%**	**41 861**	**34.1%**	**29 194**	**23.4%**	**36 904**	**29.6%**	**156 111**	**125.3%**	**14 266**	**102.4%**	**158.7%**
Employee related costs	37 457	50 494	7 286	19.5%	9 811	26.2%	8 291	16.4%	8 528	16.9%	33 915	67.2%	6 690	90.6%	27.5%
Remuneration of councillors	7 623	-	2 418	31.7%	1 883	24.7%	2 808	-	1 977	-	9 086	-	2 950	103.0%	(33.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 585	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 000	-	3 457	21.6%	2 909	18.2%	1 377	-	1 689	-	9 432	-	1 448	62.2%	16.6%
Other Materials	-	-	340	-	-	-	-	-	-	-	340	-	-	-	-
Contracted services	7 504	-	654	8.7%	-	-	2 591	-	2 100	-	5 345	-	1 337	73.4%	57.0%
Transfers and grants	830	2 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 822	71 860	32 842	64.6%	26 552	52.2%	14 126	19.7%	22 611	31.5%	96 131	133.8%	1 841	131.3%	1 128.2%
Loss on disposal of PPE	-	-	1 155	-	706	-	-	-	-	-	1 861	-	-	-	-
Surplus/(Deficit)	**911**	**(84 566)**	**(38 714)**		**1 187**		**(1 530)**		**(31 767)**		**(70 824)**		**(9 683)**		
Transfers recognised - capital	57 188	84 768	10 410	18.2%	17 000	29.7%	7 188	8.5%	-	-	34 598	40.8%	-	227.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**60 208**	**57 588**	**12 748**	**21.2%**	**11 598**	**19.3%**	**18 641**	**32.4%**	**20 185**	**35.1%**	**63 172**	**109.7%**	**5 527**	**84.7%**	**265.2%**
National Government	57 188	57 588	12 723	22.2%	11 598	20.3%	17 536	30.4%	20 185	35.1%	62 042	107.7%	5 527	104.2%	265.2%
Provincial Government	-	-	25	-	-	-	-	-	-	-	25	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 188**	**57 588**	**12 748**	**22.3%**	**11 598**	**20.3%**	**17 536**	**30.4%**	**20 185**	**35.1%**	**62 067**	**107.8%**	**5 527**	**104.2%**	**265.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 020	-	-	-	-	-	1 105	-	-	-	1 105	-	-	.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 208**	**57 588**	**12 748**	**21.2%**	**11 598**	**19.3%**	**18 641**	**32.4%**	**20 185**	**35.1%**	**63 172**	**109.7%**	**5 527**	**84.7%**	**265.2%**
Governance and Administration	**3 020**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 020	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**25**	**-**	**-**	**-**	**882**	**-**	**-**	**-**	**907**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	25	-	-	-	882	-	-	-	907	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 188**	**57 188**	**12 723**	**22.2%**	**11 598**	**20.3%**	**17 759**	**31.1%**	**20 185**	**35.3%**	**62 265**	**108.9%**	**5 527**	**87.2%**	**265.2%**
Planning and Development	57 188	57 188	12 723	22.2%	11 598	20.3%	17 759	31.1%	20 185	35.3%	62 265	108.9%	5 527	46.0%	265.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**181 003**	**183 270**	**72 867**	**40.3%**	**60 049**	**33.2%**	**42 166**	**23.0%**	**2 776**	**1.5%**	**177 857**	**97.0%**	**4 558**	**102.0%**	**(39.1%)**
Property rates, penalties and collection charges	8 203	10 480	509	6.2%	8 446	103.0%	2 515	24.0%	198	1.9%	11 668	111.3%	581	104.1%	(65.9%)
Service charges	**14 194**	**14 078**	**3 281**	**23.1%**	**2 135**	**15.0%**	**2 229**	**15.8%**	**1 837**	**13.1%**	**9 482**	**67.4%**	**2 531**	**56.2%**	**(27.4%)**
Other revenue	13 599	17 261	2 714	20.0%	4 378	32.2%	3 691	21.4%	263	1.5%	11 046	64.0%	1 160	84.5%	(77.3%)
Government - operating	86 720	83 063	38 137	44.0%	27 545	31.8%	20 868	25.1%	6	-	86 555	104.2%	2	100.0%	129.8%
Government - capital	57 188	57 188	28 000	49.0%	17 000	29.7%	12 188	21.3%	-	-	57 188	100.0%	-	139.1%	-
Interest	1 100	1 200	225	20.5%	546	49.6%	675	56.2%	471	39.3%	1 918	159.8%	283	175.6%	66.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(122 904)**	**(122 045)**	**(23 840)**	**19.4%**	**(35 953)**	**29.3%**	**(40 679)**	**33.3%**	**(30 402)**	**24.9%**	**(130 875)**	**107.2%**	**(22 916)**	**94.4%**	**32.7%**
Suppliers and employees	(122 904)	(69 625)	(23 840)	19.4%	(35 953)	29.3%	(40 679)	58.4%	(30 402)	43.7%	(130 875)	188.0%	(22 916)	94.4%	32.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(52 420)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 099**	**61 225**	**49 026**	**84.4%**	**24 095**	**41.5%**	**1 487**	**2.4%**	**(27 627)**	**(45.1%)**	**46 982**	**76.7%**	**(18 358)**	**130.9%**	**50.5%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 188)**	**(57 188)**	**(14 776)**	**25.8%**	**(11 598)**	**20.3%**	**(14 530)**	**25.4%**	**(20 185)**	**35.3%**	**(61 089)**	**106.8%**	**(7 348)**	**111.3%**	**174.7%**
Capital assets	(57 188)	(57 188)	(14 776)	25.8%	(11 598)	20.3%	(14 530)	25.4%	(20 185)	35.3%	(61 089)	106.8%	(7 348)	111.3%	174.7%
Net Cash from/(used) Investing Activities	**(57 188)**	**(57 188)**	**(14 776)**	**25.8%**	**(11 598)**	**20.3%**	**(14 530)**	**25.4%**	**(20 185)**	**35.3%**	**(61 089)**	**106.8%**	**(7 348)**	**111.3%**	**174.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**911**	**4 037**	**34 250**	**3 757.9%**	**12 497**	**1 371.2%**	**(13 043)**	**(323.1%)**	**(47 812)**	**(1 184.3%)**	**(14 107)**	**(349.4%)**	**(25 706)**	**405.6%**	**86.0%**
Cash/cash equivalents at the year begin:	3 140	3 140	9 051	288.2%	43 301	1 379.0%	55 798	1 777.0%	42 756	1 361.6%	9 051	288.2%	34 125	78.2%	25.3%
Cash/cash equivalents at the year end:	**4 051**	**7 177**	**43 301**	**1 068.8%**	**55 798**	**1 377.3%**	**42 756**	**595.7%**	**(5 056)**	**(70.4%)**	**(5 056)**	**(70.4%)**	**8 418**	**268.1%**	**(160.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	442	19.9%	229	10.3%	59	2.6%	1 496	67.2%	2 227	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	350	2.5%	307	2.2%	302	2.2%	13 000	93.1%	13 959	73.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	2.0%	61	1.9%	62	1.9%	3 056	94.2%	3 244	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	38	7.8%	36	7.5%	36	7.5%	377	77.3%	488	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	82	1.8%	89	1.9%	262	5.6%	4 213	90.7%	4 647	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(194)	3.4%	(2)	-	(1)	-	(5 446)	96.5%	(5 643)	(29.8%)	-	-	-	-
Total By Income Source	**784**	**4.1%**	**722**	**3.8%**	**720**	**3.8%**	**16 696**	**88.2%**	**18 922**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13	9.0%	13	8.9%	14	9.3%	109	72.7%	150	.8%	-	-	-	-
Commercial	160	5.2%	208	6.8%	176	5.8%	2 511	82.2%	3 055	16.1%	-	-	-	-
Households	104	1.8%	101	1.7%	141	2.4%	5 542	94.1%	5 887	31.1%	-	-	-	-
Other	507	5.2%	399	4.1%	389	4.0%	8 535	86.8%	9 829	51.9%	-	-	-	-
Total By Customer Group	**784**	**4.1%**	**722**	**3.8%**	**720**	**3.8%**	**16 696**	**88.2%**	**18 922**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	501	23.9%	454	21.6%	1 141	54.4%	2 096	18.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 863	30.5%	3 146	33.5%	1 417	15.1%	1 962	20.9%	9 389	81.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 863**	**24.9%**	**3 648**	**31.8%**	**1 870**	**16.3%**	**3 103**	**27.0%**	**11 484**	**100.0%**

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**619 400**	**701 278**	**222 726**	**36.0%**	**200 298**	**32.3%**	**158 687**	**22.6%**	**66 629**	**9.5%**	**648 341**	**92.5%**	**58 351**	**75.9%**	**14.2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 709	45 709	11 512	25.2%	10 251	22.4%	10 442	22.8%	9 385	20.5%	41 590	91.0%	9 041	105.2%	3.8%
Service charges - sanitation revenue	5 421	5 421	1 401	25.8%	1 400	25.8%	1 429	26.4%	1 571	29.0%	5 801	107.0%	1 250	100.7%	25.6%
Service charges - refuse revenue	14 327	14 327	4 800	33.5%	3 912	27.3%	4 020	28.1%	4 134	28.9%	16 866	117.7%	3 813	87.4%	8.4%
Service charges - other	291	291	76	26.2%	73	25.0%	55	19.0%	66	22.7%	270	92.8%	68	126.9%	(3.5%)
Rental of facilities and equipment	-	-	10	-	10	-	7	-	11	-	38	-	9	-	20.9%
Interest earned - external investments	30 374	32 574	9 421	31.0%	8 536	28.1%	10 525	32.3%	10 379	31.9%	38 861	119.3%	9 257	105.3%	12.1%
Interest earned - outstanding debtors	276	276	6	2.3%	6	2.1%	6	2.1%	1 742	631.3%	1 760	637.8%	7	11.4%	24 784.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	490 849	477 364	185 320	37.8%	157 735	32.1%	109 733	23.0%	17 838	3.7%	470 626	98.6%	21 121	95.1%	(15.5%)
Other own revenue	32 154	125 316	10 181	31.7%	18 375	57.1%	22 471	17.9%	21 502	17.2%	72 529	57.9%	13 783	17.3%	56.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**644 059**	**715 145**	**151 821**	**23.6%**	**201 662**	**31.3%**	**155 755**	**21.8%**	**178 465**	**25.0%**	**687 703**	**96.2%**	**186 681**	**86.5%**	**(4.4%)**
Employee related costs	175 275	158 890	33 593	19.2%	41 208	23.5%	35 537	22.4%	37 561	23.6%	147 899	93.1%	31 397	87.8%	19.6%
Remuneration of councillors	11 411	11 411	2 336	20.5%	2 421	21.2%	2 778	24.3%	2 560	22.4%	10 095	88.5%	2 801	89.5%	(8.6%)
Debt impairment	3 637	3 637	909	25.0%	909	25.0%	909	25.0%	909	25.0%	3 637	100.0%	948	100.0%	(4.1%)
Depreciation and asset impairment	52 920	52 920	13 230	25.0%	12 101	22.9%	12 854	24.3%	14 735	27.8%	52 920	100.0%	13 341	100.0%	10.5%
Finance charges	16 656	20 780	5 195	31.2%	6 824	41.0%	4 381	21.1%	4 381	21.1%	20 780	100.0%	7 889	109.1%	(44.5%)
Bulk purchases	40 533	43 841	10 020	24.7%	11 549	28.5%	11 237	25.6%	12 876	29.4%	45 682	104.2%	9 686	105.3%	32.9%
Other Materials	503	427	45	8.9%	64	12.7%	65	15.3%	72	16.9%	246	57.7%	56	63.4%	28.0%
Contracted services	109 793	110 708	26 788	24.4%	46 986	42.8%	8 806	8.0%	17 154	15.5%	99 734	90.1%	23 888	92.1%	(28.2%)
Transfers and grants	12 563	7 563	-	-	-	-	7 563	100.0%	-	-	7 563	100.0%	4 326	61.9%	(100.0%)
Other expenditure	220 768	304 967	59 704	27.0%	79 601	36.1%	71 625	23.5%	88 217	28.9%	299 147	98.1%	92 348	79.4%	(4.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 658)**	**(13 867)**	**70 906**		**(1 364)**		**2 932**		**(111 836)**		**(39 362)**		**(128 330)**		
Transfers recognised - capital	489 275	455 837	78 918	16.1%	161 392	33.0%	98 165	21.5%	48 114	10.6%	386 589	84.8%	44 955	65.9%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**464 617**	**441 970**	**149 824**		**160 029**		**101 097**		**(63 722)**		**347 227**		**(83 375)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**464 617**	**441 970**	**149 824**		**160 029**		**101 097**		**(63 722)**		**347 227**		**(83 375)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**464 617**	**441 970**	**149 824**		**160 029**		**101 097**		**(63 722)**		**347 227**		**(83 375)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**464 617**	**441 970**	**149 824**		**160 029**		**101 097**		**(63 722)**		**347 227**		**(83 375)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**512 245**	**489 598**	**29 537**	**5.8%**	**86 265**	**16.8%**	**92 608**	**18.9%**	**117 615**	**24.0%**	**326 024**	**66.6%**	**106 417**	**57.9%**	**10.5%**
National Government	490 275	456 837	26 512	5.4%	81 327	16.6%	88 194	19.3%	107 347	23.5%	303 380	66.4%	69 337	58.3%	54.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	12 779	73.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**490 275**	**456 837**	**26 512**	**5.4%**	**81 327**	**16.6%**	**88 194**	**19.3%**	**107 347**	**23.5%**	**303 380**	**66.4%**	**82 116**	**59.4%**	**30.7%**
Borrowing	-	2 775	246	-	35	-	583	21.0%	688	24.8%	1 552	55.9%	7 651	76.0%	(91.0%)
Internally generated funds	21 970	27 486	2 778	12.6%	4 902	22.3%	3 399	12.4%	9 513	34.6%	20 592	74.9%	16 650	51.0%	(42.9%)
Public contributions and donations	-	2 500	-	-	-	-	432	17.3%	68	2.7%	500	20.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	**512 245**	**489 598**	**29 537**	**5.8%**	**86 265**	**16.8%**	**92 608**	**18.9%**	**117 615**	**24.0%**	**326 024**	**66.6%**	**106 417**	**57.9%**	**10.5%**
Governance and Administration	**3 860**	**6 970**	**80**	**2.1%**	**226**	**5.8%**	**202**	**2.9%**	**1 247**	**17.9%**	**1 755**	**25.2%**	**1 619**	**30.2%**	**(23.0%)**
Executive & Council	850	1 360	27	3.2%	75	8.9%	125	9.2%	454	33.4%	682	50.1%	132	92.0%	243.4%
Budget & Treasury Office	1 660	2 208	10	.6%	-	-	23	1.1%	178	8.1%	212	9.6%	105	29.2%	69.4%
Corporate Services	1 350	3 402	43	3.2%	150	11.1%	53	1.6%	614	18.1%	861	25.3%	1 382	26.5%	(55.5%)
Community and Public Safety	**3 965**	**13 126**	**131**	**3.3%**	**49**	**1.2%**	**45**	**.3%**	**827**	**6.3%**	**1 052**	**8.0%**	**(2 821)**	**33.3%**	**(129.3%)**
Community & Social Services	2 265	10 712	106	4.7%	20	.9%	10	.1%	512	4.8%	648	6.0%	(2 856)	37.3%	(117.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	2 014	25	1.5%	29	1.7%	36	1.8%	114	5.7%	204	10.1%	35	4.8%	228.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	400	-	-	-	-	-	-	200	50.1%	200	50.1%	-	-	(100.0%)
Economic and Environmental Services	**170**	**170**	**23**	**13.5%**	**90**	**52.8%**	**9**	**5.4%**	**46**	**26.9%**	**168**	**98.7%**	**12 432**	**70.7%**	**(99.6%)**
Planning and Development	170	170	23	13.5%	90	52.8%	9	5.4%	46	26.9%	168	98.7%	12 432	70.7%	(99.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**504 250**	**469 333**	**29 303**	**5.8%**	**85 900**	**17.0%**	**92 351**	**19.7%**	**115 496**	**24.6%**	**323 049**	**68.8%**	**95 186**	**59.2%**	**21.3%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	499 350	461 095	28 588	5.7%	85 475	17.1%	91 123	19.8%	114 451	24.8%	319 637	69.3%	85 071	59.0%	34.5%
Waste Water Management	4 550	7 188	707	15.5%	426	9.4%	1 228	17.1%	729	10.1%	3 089	43.0%	6 522	62.1%	(88.8%)
Waste Management	350	1 050	8	2.3%	-	-	-	-	316	30.1%	324	30.9%	3 593	62.1%	(91.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 080 101**	**1 080 101**	**1 142 298**	**105.8%**	**839 080**	**77.7%**	**626 064**	**58.0%**	**371 953**	**34.4%**	**2 979 395**	**275.8%**	**327 701**	**180.9%**	**13.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**59 173**	**59 173**	**16 485**	**27.9%**	**15 748**	**26.6%**	**15 746**	**26.6%**	**14 508**	**24.5%**	**62 487**	**105.6%**	**14 709**	**99.9%**	**(1.4%)**
Other revenue	10 154	10 154	811 243	7 989.4%	495 296	4 877.8%	334 887	3 298.1%	346 106	3 408.6%	1 987 531	19 573.9%	284 919	200.3%	21.5%
Government - operating	490 849	490 849	200 145	40.8%	135 668	27.6%	96 888	19.7%	1 162	.2%	433 862	88.4%	10 341	139.0%	(88.8%)
Government - capital	489 275	489 275	108 280	22.1%	183 840	37.6%	171 795	35.1%	-	-	463 915	94.8%	11 142	472.8%	(100.0%)
Interest	30 650	30 650	6 145	20.0%	8 528	27.8%	6 749	22.0%	10 177	33.2%	31 599	103.1%	6 589	110.6%	54.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(587 502)**	**(587 502)**	**(528 210)**	**89.9%**	**(592 911)**	**100.9%**	**(501 891)**	**85.4%**	**(507 700)**	**86.4%**	**(2 130 712)**	**362.7%**	**(388 989)**	**228.9%**	**30.5%**
Suppliers and employees	(558 283)	(558 283)	(523 884)	93.8%	(587 834)	105.3%	(496 849)	89.0%	(494 786)	88.6%	(2 103 353)	376.8%	(388 989)	240.6%	27.2%
Finance charges	(16 656)	(16 656)	-	-	(5 077)	30.5%	-	-	(12 913)	77.5%	(17 990)	108.0%	-	11.0%	(100.0%)
Transfers and grants	(12 563)	(12 563)	(4 326)	34.4%	-	-	(5 042)	40.1%	-	-	(9 368)	74.6%	-	-	-
Net Cash from/(used) Operating Activities	**492 599**	**492 599**	**614 087**	**124.7%**	**246 169**	**50.0%**	**124 174**	**25.2%**	**(135 746)**	**(27.6%)**	**848 683**	**172.3%**	**(61 288)**	**101.2%**	**121.5%**
Cash Flow from Investing Activities															
Receipts	**5 424**	**5 424**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	41	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 383	5 383	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(512 245)**	**(512 245)**	**(142 913)**	**27.9%**	**(98 865)**	**19.3%**	**(99 399)**	**19.4%**	**(123 854)**	**24.2%**	**(465 032)**	**90.8%**	**(250 360)**	**147.0%**	**(50.5%)**
Capital assets	(512 245)	(512 245)	(142 913)	27.9%	(98 865)	19.3%	(99 399)	19.4%	(123 854)	24.2%	(465 032)	90.8%	(250 360)	147.0%	(50.5%)
Net Cash from/(used) Investing Activities	**(506 821)**	**(506 821)**	**(142 913)**	**28.2%**	**(98 865)**	**19.5%**	**(99 399)**	**19.6%**	**(123 854)**	**24.4%**	**(465 032)**	**91.8%**	**(250 360)**	**148.7%**	**(50.5%)**
Cash Flow from Financing Activities															
Receipts	**866**	**866**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	866	866	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 529)**	**(9 529)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 124)**	**43.3%**	**(4 124)**	**43.3%**	**(1 277)**	**75.3%**	**223.0%**
Repayment of borrowing	(9 529)	(9 529)	-	-	-	-	-	-	(4 124)	43.3%	(4 124)	43.3%	(1 277)	75.3%	223.0%
Net Cash from/(used) Financing Activities	**(8 663)**	**(8 663)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 124)**	**47.6%**	**(4 124)**	**47.6%**	**(1 277)**	**85.0%**	**223.0%**
Net Increase/(Decrease) in cash held	**(22 885)**	**(22 885)**	**471 174**	**(2 058.9%)**	**147 303**	**(643.7%)**	**24 775**	**(108.3%)**	**(263 725)**	**1 152.4%**	**379 527**	**(1 658.4%)**	**(312 925)**	**481.5%**	**(15.7%)**
Cash/cash equivalents at the year begin:	436 438	436 438	78 015	17.9%	549 189	125.8%	696 493	159.6%	721 268	165.3%	78 015	17.9%	233 839	28.3%	208.4%
Cash/cash equivalents at the year end:	**413 553**	**413 553**	**549 189**	**132.8%**	**696 493**	**168.4%**	**721 268**	**174.4%**	**457 543**	**110.6%**	**457 543**	**110.6%**	**(79 086)**	**(16.8%)**	**(678.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 152	8.2%	2 375	4.7%	1 247	2.5%	42 671	84.6%	50 444	84.4%	1 521	3.0%	31 422	62.0%
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	562	8.0%	261	3.7%	188	2.7%	6 013	85.6%	7 024	11.7%	-	-	3 928	55.0%
Receivables from Exchange Transactions - Waste Management	1 269	54.5%	455	19.5%	38	1.6%	570	24.4%	2 331	3.9%	-	-	255	10.0%
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	395	-	-	-
Total By Income Source	**5 983**	**10.0%**	**3 090**	**5.2%**	**1 472**	**2.5%**	**49 253**	**82.4%**	**59 799**	**100.0%**	**1 916**	**3.2%**	**35 605**	**59.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 481	32.2%	578	12.6%	266	5.8%	2 277	49.5%	4 602	7.7%	-	-	-	-
Commercial	765	24.1%	324	10.2%	88	2.8%	1 998	62.9%	3 176	5.3%	-	-	255	8.0%
Households	3 737	7.2%	2 188	4.2%	1 118	2.1%	44 978	86.5%	52 021	87.0%	1 521	2.9%	35 350	68.0%
Other	-	-	-	-	-	-	-	-	-	-	395	-	-	-
Total By Customer Group	**5 983**	**10.0%**	**3 090**	**5.2%**	**1 472**	**2.5%**	**49 253**	**82.4%**	**59 799**	**100.0%**	**1 916**	**3.2%**	**35 605**	**59.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 955	63.5%	3 127	33.4%	63	.7%	227	2.4%	9 372	19.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 100	52.8%	6 888	18.1%	222	.6%	10 821	28.5%	38 032	80.2%
Total	**26 054**	**55.0%**	**10 016**	**21.1%**	**285**	**.6%**	**11 048**	**23.3%**	**47 403**	**100.0%**

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**202 807**	**203 307**	**68 887**	**34.0%**	**76 773**	**37.9%**	**51 082**	**25.1%**	**45 387**	**22.3%**	**242 128**	**119.1%**	**45 113**	**119.9%**	**.6%**
Property rates	26 770	26 770	6 190	23.1%	7 936	29.6%	7 960	29.7%	5 322	19.9%	27 408	102.4%	5 599	105.2%	(4.9%)
Property rates - penalties and collection charges	-	-	2 088	-	2 852	-	2 225	-	2 600	-	9 766	-	2 117	106.0%	22.8%
Service charges - electricity revenue	14 713	14 713	3 253	22.1%	3 474	23.6%	3 320	22.6%	3 159	21.5%	13 206	89.8%	3 661	94.1%	(13.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 943	6 943	1 583	22.8%	1 531	22.1%	1 517	21.9%	1 708	24.6%	6 339	91.3%	1 533	95.6%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	201	201	60	29.9%	69	34.2%	60	30.0%	67	33.5%	257	127.6%	71	99.2%	(5.5%)
Interest earned - external investments	3 000	3 000	1 147	38.2%	902	30.1%	864	28.8%	831	27.7%	3 745	124.8%	711	86.8%	16.8%
Interest earned - outstanding debtors	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	505	505	11	2.3%	3	.6%	8	1.5%	10	2.0%	32	6.3%	17	24.3%	(40.8%)
Licences and permits	300	800	279	92.8%	277	92.2%	314	39.3%	271	33.9%	1 141	142.6%	226	255.2%	19.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	143 970	143 970	53 735	37.3%	41 860	29.1%	42 990	29.9%	29 285	20.3%	167 871	116.6%	28 535	142.6%	2.6%
Other own revenue	405	405	540	133.3%	17 868	4 408.1%	(8 177)	(2 017.3%)	2 133	526.1%	12 364	3 050.2%	2 642	46.3%	(19.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**202 738**	**200 388**	**48 845**	**24.1%**	**60 317**	**29.8%**	**56 026**	**28.0%**	**47 611**	**23.8%**	**212 799**	**106.2%**	**86 120**	**133.2%**	**(44.7%)**
Employee related costs	60 614	60 614	14 910	24.6%	18 232	30.1%	15 264	25.2%	15 013	24.8%	63 420	104.6%	13 465	100.4%	11.5%
Remuneration of councillors	11 292	11 292	2 410	21.3%	2 411	21.4%	2 806	24.9%	2 532	22.4%	10 159	90.0%	2 790	99.2%	(9.3%)
Debt impairment	3 218	3 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	5 368	28.3%	5 497	28.9%	5 486	28.9%	5 487	28.9%	21 838	114.9%	1 803	78.2%	204.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 556	12 056	2 964	23.6%	1 921	15.3%	2 024	16.8%	2 063	17.1%	8 972	74.4%	1 895	75.8%	8.9%
Other Materials	19 180	16 530	2 268	11.8%	2 760	14.4%	4 286	25.9%	3 915	23.7%	13 228	80.0%	4 638	96.7%	(15.6%)
Contracted services	15 345	18 495	6 371	41.5%	5 535	36.1%	5 699	30.8%	7 658	41.4%	25 263	136.6%	5 746	117.0%	33.3%
Transfers and grants	19 600	19 600	-	-	-	-	-	-	(2 608)	(13.3%)	(2 608)	(13.3%)	-	1 058.6%	(100.0%)
Other expenditure	41 932	39 582	14 554	34.7%	23 961	57.1%	20 461	51.7%	13 551	34.2%	72 527	183.2%	55 783	224.2%	(75.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**69**	**2 919**	**20 042**		**16 456**		**(4 944)**		**(2 225)**		**29 329**		**(41 007)**		
Transfers recognised - capital	82 112	74 529	5 763	7.0%	8 929	10.9%	13 309	17.9%	21 435	28.8%	49 436	66.3%	37 078	78.6%	(42.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**82 112**	**64 719**	**6 558**	**8.0%**	**12 901**	**15.7%**	**16 917**	**26.1%**	**30 926**	**47.8%**	**67 302**	**104.0%**	**39 607**	**94.5%**	**(21.9%)**
National Government	43 886	34 263	4 354	9.9%	6 476	14.8%	8 996	26.3%	19 436	56.7%	39 262	114.6%	28 813	104.6%	(32.5%)
Provincial Government	-	-	268	-	1 766	-	4 725	-	3 724	-	10 483	-	98	-	3 713.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 886**	**34 263**	**4 622**	**10.5%**	**8 243**	**18.8%**	**13 721**	**40.0%**	**23 160**	**67.6%**	**49 746**	**145.2%**	**28 911**	**105.0%**	**(19.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 226	30 456	1 723	4.5%	4 658	12.2%	3 196	10.5%	7 766	25.5%	17 342	56.9%	10 164	64.3%	(23.6%)
Public contributions and donations	-	-	214	-	-	-	-	-	-	-	214	-	533	-	(100.0%)
Capital Expenditure Standard Classification	**82 112**	**64 719**	**6 558**	**8.0%**	**12 901**	**15.7%**	**16 917**	**26.1%**	**30 926**	**47.8%**	**67 302**	**104.0%**	**39 607**	**94.5%**	**(21.9%)**
Governance and Administration	**1 300**	**1 300**	**438**	**33.7%**	**597**	**45.9%**	**400**	**30.8%**	**2 336**	**179.7%**	**3 771**	**290.0%**	**2 389**	**226.8%**	**(2.2%)**
Executive & Council	83	83	-	-	31	37.5%	162	194.8%	216	260.8%	409	493.1%	696	282.7%	(68.9%)
Budget & Treasury Office	137	137	424	309.2%	397	290.1%	239	174.1%	2 078	1 517.1%	3 138	2 290.5%	1 657	2 480.5%	25.4%
Corporate Services	1 080	1 080	14	1.3%	168	15.6%	-	-	41	3.8%	223	20.7%	36	38.2%	12.8%
Community and Public Safety	**7 526**	**2 383**	**661**	**8.8%**	**10**	**.1%**	**891**	**37.4%**	**203**	**8.5%**	**1 766**	**74.1%**	**1 788**	**60.1%**	**(88.6%)**
Community & Social Services	5 453	1 713	482	8.8%	10	.2%	58	3.4%	201	11.7%	750	43.8%	1 769	107.8%	(88.6%)
Sport And Recreation	1 544	670	16	1.0%	-	-	-	-	3	.4%	18	2.7%	-	-	(100.0%)
Public Safety	529	-	164	31.0%	-	-	833	-	-	-	997	-	20	2.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70 686**	**57 536**	**5 344**	**7.6%**	**11 905**	**16.8%**	**11 180**	**19.4%**	**25 556**	**44.4%**	**53 986**	**93.8%**	**29 072**	**102.6%**	**(12.1%)**
Planning and Development	25 423	17 273	1 270	5.0%	5 394	21.2%	4 263	24.7%	5 969	34.6%	16 896	97.8%	11 808	150.1%	(49.4%)
Road Transport	45 263	40 263	4 075	9.0%	6 511	14.4%	6 918	17.2%	19 587	48.6%	37 091	92.1%	17 264	76.7%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 600**	**3 500**	**115**	**4.4%**	**389**	**15.0%**	**4 445**	**127.0%**	**2 830**	**80.9%**	**7 779**	**222.3%**	**6 358**	**50.3%**	**(55.5%)**
Electricity	1 500	3 500	115	7.6%	389	25.9%	4 445	127.0%	2 830	80.9%	7 779	222.3%	6 358	55.3%	(55.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**231 320**	**714 002**	**116 216**	**50.2%**	**60 484**	**26.1%**	**66 473**	**9.3%**	**40 326**	**5.6%**	**283 499**	**39.7%**	**25 954**	**132.2%**	**55.4%**
Property rates, penalties and collection charges	22 862	17 400	7 416	32.4%	3 769	16.5%	3 156	18.1%	13 293	76.4%	27 635	158.8%	13 589	60.9%	(2.2%)
Service charges	**16 190**	**17 760**	**4 585**	**28.3%**	**4 369**	**27.0%**	**4 117**	**23.2%**	**4 210**	**23.7%**	**17 281**	**97.3%**	**4 480**	**84.7%**	**(6.0%)**
Other revenue	1 412	12 912	22 495	1 593.5%	6 315	447.3%	4 602	35.6%	20 030	155.1%	53 443	413.9%	3 892	88.5%	414.6%
Government - operating	143 970	619 044	81 221	56.4%	45 741	31.8%	54 181	8.8%	2 541	.4%	183 684	29.7%	3 758	253.7%	(32.4%)
Government - capital	43 886	43 886	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 000	3 000	498	16.6%	289	9.6%	416	13.9%	251	8.4%	1 455	48.5%	235	39.6%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(180 520)**	**(171 820)**	**(42 099)**	**23.3%**	**(59 743)**	**33.1%**	**(50 540)**	**29.4%**	**(43 983)**	**25.6%**	**(196 365)**	**114.3%**	**(84 317)**	**114.7%**	**(47.8%)**
Suppliers and employees	(160 920)	(152 220)	(42 099)	26.2%	(59 743)	37.1%	(50 540)	33.2%	(43 983)	28.9%	(196 365)	129.0%	(84 317)	115.7%	(47.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 600)	(19 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 800**	**542 182**	**74 117**	**145.9%**	**741**	**1.5%**	**15 933**	**2.9%**	**(3 656)**	**(.7%)**	**87 134**	**16.1%**	**(58 363)**	**191.3%**	**(93.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 112)**	**(65 119)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(82 112)	(65 119)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 112)**	**(65 119)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**16**	**-**	**25**	**-**	**16**	**-**	**20**	**-**	**77**	**-**	**19**	**211.2%**	**8.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16	-	25	-	16	-	20	-	77	-	19	211.2%	8.9%
Payments	**-**	**(194)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(194)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(194)**	**16**	**-**	**25**	**-**	**16**	**(8.1%)**	**20**	**(10.5%)**	**77**	**(39.7%)**	**19**	**211.2%**	**8.9%**
Net Increase/(Decrease) in cash held	**(31 312)**	**476 870**	**74 133**	**(236.8%)**	**766**	**(2.4%)**	**15 948**	**3.3%**	**(3 636)**	**(.8%)**	**87 211**	**18.3%**	**(58 345)**	**191.2%**	**(93.8%)**
Cash/cash equivalents at the year begin:	59 798	29 057	29 057	48.6%	103 190	172.6%	103 956	357.8%	119 904	412.6%	29 057	100.0%	192 355	55.8%	(37.7%)
Cash/cash equivalents at the year end:	**28 486**	**505 927**	**103 190**	**362.2%**	**103 956**	**364.9%**	**119 904**	**23.7%**	**116 268**	**23.0%**	**116 268**	**23.0%**	**134 011**	**118.4%**	**(13.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	(586)	(22.4%)	826	31.5%	477	18.2%	1 901	72.6%	2 618	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(362)	(.5%)	1 983	3.0%	2 016	3.0%	62 516	94.5%	66 153	55.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(211)	(.8%)	497	1.9%	398	1.5%	25 036	97.3%	25 719	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(12)	-	857	3.5%	887	3.6%	22 996	93.0%	24 729	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	0	-	(1)	(.2%)	319	100.2%	319	.3%	-	-	-	-
Total By Income Source	**(1 172)**	**(1.0%)**	**4 162**	**3.5%**	**3 778**	**3.2%**	**112 769**	**94.3%**	**119 538**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(8)	(.4%)	72	3.9%	119	6.4%	1 663	90.1%	1 847	1.5%	-	-	-	-
Commercial	(310)	(.7%)	1 863	4.1%	1 870	4.1%	42 445	92.5%	45 867	38.4%	-	-	-	-
Households	(854)	(1.2%)	2 227	3.1%	1 790	2.5%	68 342	95.6%	71 505	59.8%	-	-	-	-
Other	(0)	-	0	-	(1)	(.2%)	319	100.2%	319	.3%	-	-	-	-
Total By Customer Group	**(1 172)**	**(1.0%)**	**4 162**	**3.5%**	**3 778**	**3.2%**	**112 769**	**94.3%**	**119 538**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	175	100.0%	-	-	-	-	-	-	175	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**175**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**100.0%**

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**1 263 206**	**1 273 091**	**300 649**	**23.8%**	**302 944**	**24.0%**	**333 608**	**26.2%**	**289 400**	**22.7%**	**1 226 602**	**96.3%**	**275 853**	**96.5%**	**4.9%**
Property rates	305 871	305 871	67 012	21.9%	82 202	26.9%	83 220	27.2%	84 102	27.5%	316 535	103.5%	71 825	95.3%	17.1%
Property rates - penalties and collection charges	12 106	5 050	3 547	29.3%	(269)	(2.2%)	1 970	39.0%	2 144	42.5%	7 391	146.4%	448	77.2%	378.7%
Service charges - electricity revenue	649 849	648 591	150 092	23.1%	165 643	25.5%	157 329	24.3%	174 150	26.9%	647 213	99.8%	143 372	99.0%	21.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	58 563	58 563	11 125	19.0%	17 504	29.9%	14 417	24.6%	14 325	24.5%	57 371	98.0%	14 950	101.4%	(4.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	207	-	(100.0%)
Rental of facilities and equipment	1 074	1 074	260	24.2%	255	23.8%	244	22.7%	258	24.0%	1 017	94.7%	261	96.2%	(1.1%)
Interest earned - external investments	24 385	24 405	6 004	24.6%	4 607	18.9%	10 544	43.2%	9 255	37.9%	30 410	124.6%	8 049	122.2%	15.0%
Interest earned - outstanding debtors	4 850	5 400	1 447	29.8%	1 242	25.6%	1 535	28.4%	1 340	24.8%	5 564	103.0%	1 464	125.0%	(8.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 287	31 287	1 226	3.9%	368	1.2%	992	3.2%	846	2.7%	3 432	11.0%	752	9.5%	12.4%
Licences and permits	180	183	23	13.0%	60	33.1%	51	27.9%	97	52.8%	231	126.0%	11	87.0%	764.5%
Agency services	9 706	9 706	2 039	21.0%	1 985	20.5%	2 121	21.8%	2 206	22.7%	8 351	86.0%	2 199	93.3%	.3%
Transfers recognised - operational	119 022	123 283	48 236	40.5%	18 923	15.9%	51 936	42.1%	3 061	2.5%	122 156	99.1%	8 869	92.0%	(65.5%)
Other own revenue	46 313	59 648	9 629	20.8%	10 425	22.5%	9 169	15.4%	(2 365)	(4.0%)	26 858	45.0%	23 442	135.4%	(110.1%)
Gains on disposal of PPE	-	30	9	-	-	-	80	266.7%	(16)	(51.8%)	74	246.4%	4	59.4%	(544.2%)
Operating Expenditure	**1 263 177**	**1 273 059**	**273 714**	**21.7%**	**290 775**	**23.0%**	**266 054**	**20.9%**	**341 089**	**26.8%**	**1 171 632**	**92.0%**	**288 614**	**88.4%**	**18.2%**
Employee related costs	306 084	294 494	66 237	21.6%	71 474	23.4%	70 534	24.0%	73 622	25.0%	281 867	95.7%	62 051	90.6%	18.6%
Remuneration of councillors	20 189	20 129	4 402	21.8%	4 401	21.8%	5 107	25.4%	4 635	23.0%	18 544	92.1%	5 096	97.3%	(9.0%)
Debt impairment	11 372	35 372	518	4.6%	1 306	11.5%	805	2.3%	1 743	4.9%	4 372	12.4%	2 604	134.0%	(33.1%)
Depreciation and asset impairment	71 082	73 912	12 138	17.1%	12 211	17.2%	12 583	17.0%	36 980	50.0%	73 912	100.0%	18 614	94.0%	98.7%
Finance charges	26 033	26 033	1 311	5.0%	10 803	41.5%	1 225	4.7%	11 581	44.5%	24 920	95.7%	9 185	94.8%	26.1%
Bulk purchases	496 944	490 000	144 394	29.1%	106 434	21.4%	110 609	22.6%	127 214	26.0%	488 651	99.7%	105 585	97.6%	20.5%
Other Materials	44 342	47 364	7 947	17.9%	19 011	42.9%	11 255	23.8%	17 438	36.8%	55 651	117.5%	17 669	100.2%	(1.3%)
Contracted services	31 118	30 422	4 972	16.0%	7 933	25.5%	2 999	9.9%	14 377	47.3%	30 281	99.5%	7 985	83.1%	80.1%
Transfers and grants	42 494	46 114	2 344	5.5%	13 482	31.7%	9 156	19.9%	8 351	18.1%	33 333	72.3%	10 995	77.3%	(24.0%)
Other expenditure	213 098	208 751	29 449	13.8%	43 720	20.5%	41 781	20.0%	45 151	21.6%	160 101	76.7%	48 837	66.5%	(7.5%)
Loss on disposal of PPE	423	468	3	.8%	-	-	-	-	(3)	(.7%)	-	-	(7)	-	(55.5%)
Surplus/(Deficit)	**29**	**32**	**26 935**		**12 169**		**67 555**		**(51 689)**		**54 971**		**(12 761)**		
Transfers recognised - capital	97 817	78 255	4 964	5.1%	52 300	53.5%	5 572	7.1%	23 137	29.6%	85 972	109.9%	26 368	77.2%	(12.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**97 846**	**78 287**	**31 899**		**64 469**		**73 126**		**(28 552)**		**140 943**		**13 607**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**97 846**	**78 287**	**31 899**		**64 469**		**73 126**		**(28 552)**		**140 943**		**13 607**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**97 846**	**78 287**	**31 899**		**64 469**		**73 126**		**(28 552)**		**140 943**		**13 607**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**97 846**	**78 287**	**31 899**		**64 469**		**73 126**		**(28 552)**		**140 943**		**13 607**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**375 344**	**359 370**	**20 727**	**5.5%**	**70 102**	**18.7%**	**60 186**	**16.7%**	**125 690**	**35.0%**	**276 704**	**77.0%**	**82 742**	**51.7%**	**51.9%**
National Government	81 772	74 165	6 879	8.4%	24 927	30.5%	23 204	31.3%	13 187	17.8%	68 197	92.0%	12 633	51.6%	4.4%
Provincial Government	1 545	1 590	550	35.6%	6 662	431.2%	-	-	-	-	7 212	453.6%	2 777	143.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**83 317**	**75 755**	**7 429**	**8.9%**	**31 590**	**37.9%**	**23 204**	**30.6%**	**13 187**	**17.4%**	**75 409**	**99.5%**	**15 410**	**63.1%**	**(14.4%)**
Borrowing	17 295	18 368	3 098	17.9%	11 003	63.6%	2 215	12.1%	-	-	16 316	88.8%	30 640	98.8%	(100.0%)
Internally generated funds	260 232	262 747	10 200	3.9%	27 509	10.6%	34 766	13.2%	112 504	42.8%	184 978	70.4%	36 692	27.1%	206.6%
Public contributions and donations	14 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375 344**	**359 370**	**20 727**	**5.5%**	**70 102**	**18.7%**	**60 186**	**16.7%**	**125 690**	**35.0%**	**276 704**	**77.0%**	**82 742**	**51.7%**	**51.9%**
Governance and Administration	**32 335**	**22 685**	**1 698**	**5.3%**	**855**	**2.6%**	**6 518**	**28.7%**	**9 239**	**40.7%**	**18 310**	**80.7%**	**2 765**	**41.1%**	**234.1%**
Executive & Council	26 775	18 895	1 020	3.8%	180	.7%	6 092	32.2%	7 618	40.3%	14 910	78.9%	619	38.8%	1 131.6%
Budget & Treasury Office	1 700	2 000	660	38.8%	205	12.1%	62	3.1%	484	24.2%	1 410	70.5%	1 210	71.9%	(60.0%)
Corporate Services	3 860	1 790	19	.5%	470	12.2%	364	20.3%	1 137	63.5%	1 990	111.2%	937	38.5%	21.4%
Community and Public Safety	**43 267**	**33 602**	**3 496**	**8.1%**	**5 177**	**12.0%**	**2 998**	**8.9%**	**8 930**	**26.6%**	**20 600**	**61.3%**	**3 911**	**30.4%**	**128.3%**
Community & Social Services	11 239	20 603	2 348	20.9%	2 048	18.2%	2 212	10.7%	6 454	31.3%	13 062	63.4%	1 992	24.6%	224.0%
Sport And Recreation	13 382	6 868	1 148	8.6%	1 921	14.4%	305	4.4%	390	5.7%	3 763	54.8%	629	15.8%	(38.0%)
Public Safety	17 586	4 981	-	-	1 035	5.9%	502	10.1%	1 344	27.0%	2 881	57.8%	1 236	49.2%	8.7%
Housing	1 060	1 150	-	-	173	16.3%	(21)	(1.8%)	742	64.5%	894	77.7%	54	11.4%	1 271.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**185 402**	**194 881**	**8 214**	**4.4%**	**31 753**	**17.1%**	**45 059**	**23.1%**	**82 967**	**42.6%**	**167 992**	**86.2%**	**37 362**	**55.4%**	**122.1%**
Planning and Development	20 797	12 220	559	2.7%	7 002	33.7%	36	3%	1 605	13.1%	9 202	75.3%	494	10.7%	224.5%
Road Transport	164 605	182 662	7 655	4.7%	24 750	15.0%	45 023	24.6%	81 362	44.5%	158 790	86.9%	36 867	59.4%	120.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**114 340**	**108 202**	**7 319**	**6.4%**	**32 317**	**28.3%**	**5 611**	**5.2%**	**24 554**	**22.7%**	**69 802**	**64.5%**	**38 705**	**55.8%**	**(36.6%)**
Electricity	112 538	106 747	7 319	6.5%	32 317	28.7%	5 611	5.3%	24 393	22.9%	69 640	65.2%	38 416	56.5%	(36.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 803	1 455	-	-	-	-	-	-	162	11.1%	162	11.1%	288	11.8%	(43.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 281 117**	**1 265 207**	**320 663**	**25.0%**	**314 053**	**24.5%**	**348 029**	**27.5%**	**261 217**	**20.6%**	**1 243 963**	**98.3%**	**268 558**	**105.2%**	**(2.7%)**
Property rates, penalties and collection charges	316 224	309 168	64 866	20.5%	75 941	24.0%	84 434	27.3%	84 313	27.3%	309 554	100.1%	85 810	112.7%	(1.7%)
Service charges	**673 248**	**669 213**	**148 572**	**22.1%**	**145 854**	**21.7%**	**158 159**	**23.6%**	**142 578**	**21.3%**	**595 163**	**88.9%**	**146 271**	**99.0%**	**(2.5%)**
Other revenue	60 816	59 873	22 260	36.6%	26 711	43.9%	32 011	53.5%	22 524	37.6%	103 505	172.9%	24 489	119.6%	(8.0%)
Government - operating	119 022	123 283	52 517	44.1%	37 721	31.7%	32 620	26.5%	1 154	.9%	124 013	100.6%	-	88.6%	(100.0%)
Government - capital	83 317	75 755	24 481	29.4%	20 000	24.0%	31 220	41.2%	53	.1%	75 755	100.0%	1 137	146.1%	(95.3%)
Interest	28 491	27 915	7 968	28.0%	7 826	27.5%	9 585	34.3%	10 595	38.0%	35 974	128.9%	10 851	118.2%	(2.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 058 494)**	**(1 107 634)**	**(298 926)**	**28.2%**	**(267 887)**	**25.3%**	**(255 648)**	**23.1%**	**(280 997)**	**25.4%**	**(1 103 458)**	**99.6%**	**(277 709)**	**96.7%**	**1.2%**
Suppliers and employees	(1 031 961)	(1 075 001)	(298 926)	29.0%	(252 202)	24.4%	(254 558)	23.7%	(266 752)	24.8%	(1 072 438)	99.8%	(260 903)	97.3%	2.2%
Finance charges	(26 033)	(26 033)	-	-	(12 114)	46.5%	-	-	(12 806)	49.2%	(24 920)	95.7%	(9 185)	94.8%	39.4%
Transfers and grants	(500)	(6 600)	-	-	(3 571)	714.1%	(1 090)	16.5%	(1 439)	21.8%	(6 100)	92.4%	(7 621)	77.3%	(81.1%)
Net Cash from/(used) Operating Activities	**222 623**	**157 573**	**21 737**	**9.8%**	**46 166**	**20.7%**	**92 382**	**58.6%**	**(19 779)**	**(12.6%)**	**140 505**	**89.2%**	**(9 151)**	**527.3%**	**116.1%**
Cash Flow from Investing Activities															
Receipts	**10 500**	**(3 299)**	**9**	**.1%**	**-**	**-**	**-**	**-**	**80**	**(2.4%)**	**89**	**(2.7%)**	**-**	**.8%**	**(100.0%)**
Proceeds on disposal of PPE	10 500	500	9	.1%	-	-	-	-	80	16.0%	89	17.9%	-	10.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(3 799)	-	-	-	-	-	-	-	-	-	-	-	(24.6%)	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(375 344)**	**(359 370)**	**(20 727)**	**5.5%**	**(70 102)**	**18.7%**	**(60 190)**	**16.7%**	**(125 686)**	**35.0%**	**(276 704)**	**77.0%**	**(82 742)**	**51.7%**	**51.9%**
Capital assets	(375 344)	(359 370)	(20 727)	5.5%	(70 102)	18.7%	(60 190)	16.7%	(125 686)	35.0%	(276 704)	77.0%	(82 742)	51.7%	51.9%
Net Cash from/(used) Investing Activities	**(364 844)**	**(362 669)**	**(20 717)**	**5.7%**	**(70 102)**	**19.2%**	**(60 190)**	**16.6%**	**(125 606)**	**34.6%**	**(276 615)**	**76.3%**	**(82 742)**	**74.5%**	**51.8%**
Cash Flow from Financing Activities															
Receipts	**16 896**	**46 387**	**13 765**	**81.5%**	**28 640**	**169.5%**	**6 045**	**13.0%**	**156**	**.3%**	**48 607**	**104.8%**	**570**	**85.8%**	**(72.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 108	44 599	13 437	88.9%	25 683	170.0%	5 479	12.3%	-	-	44 599	100.0%	-	85.3%	-
Increase (decrease) in consumer deposits	1 788	1 788	328	18.3%	2 957	165.4%	566	31.7%	156	8.8%	4 007	224.2%	570	107.5%	(72.6%)
Payments	**(13 949)**	**(18 396)**	**(8 976)**	**64.3%**	**(3 729)**	**26.7%**	**-**	**-**	**(3 220)**	**17.5%**	**(15 925)**	**86.6%**	**(6 194)**	**93.7%**	**(48.0%)**
Repayment of borrowing	(13 949)	(18 396)	(8 976)	64.3%	(3 729)	26.7%	-	-	(3 220)	17.5%	(15 925)	86.6%	(6 194)	93.7%	(48.0%)
Net Cash from/(used) Financing Activities	**2 947**	**27 991**	**4 789**	**162.5%**	**24 911**	**845.3%**	**6 045**	**21.6%**	**(3 064)**	**(10.9%)**	**32 681**	**116.8%**	**(5 624)**	**84.0%**	**(45.5%)**
Net Increase/(Decrease) in cash held	**(139 274)**	**(177 105)**	**5 809**	**(4.2%)**	**975**	**(.7%)**	**38 237**	**(21.6%)**	**(148 449)**	**83.8%**	**(103 428)**	**58.4%**	**(97 517)**	**18.9%**	**52.2%**
Cash/cash equivalents at the year begin:	420 164	540 391	540 391	128.6%	546 200	130.0%	547 175	101.3%	585 412	108.3%	540 391	100.0%	605 358	100.0%	(3.3%)
Cash/cash equivalents at the year end:	**280 890**	**363 286**	**546 200**	**194.5%**	**547 175**	**194.8%**	**585 412**	**161.1%**	**436 963**	**120.3%**	**436 963**	**120.3%**	**507 841**	**141.0%**	**(14.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	17 843	48.4%	2 834	7.7%	1 310	3.6%	14 904	40.4%	36 890	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 068	23.2%	5 593	8.6%	4 246	6.5%	40 068	61.7%	64 975	42.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 009	30.4%	530	5.4%	417	4.2%	5 940	60.0%	9 896	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	44	.4%	37	.4%	10 248	99.2%	10 329	6.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 087	4.6%	1 011	4.3%	887	3.8%	20 389	87.2%	23 374	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 336)	(66.3%)	42	.6%	(254)	(3.9%)	11 085	169.6%	6 538	4.3%	-	-	-	-
Total By Income Source	**32 671**	**21.5%**	**10 054**	**6.6%**	**6 644**	**4.4%**	**102 634**	**67.5%**	**152 003**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	733	11.4%	181	2.8%	91	1.4%	5 451	84.4%	6 456	4.2%	-	-	-	-
Commercial	8 546	29.6%	2 492	8.6%	2 150	7.4%	15 705	54.4%	28 893	19.0%	-	-	-	-
Households	21 782	20.1%	6 585	6.1%	4 040	3.7%	76 200	70.2%	108 607	71.5%	-	-	-	-
Other	1 610	20.0%	796	9.9%	362	4.5%	5 278	65.6%	8 046	5.3%	-	-	-	-
Total By Customer Group	**32 671**	**21.5%**	**10 054**	**6.6%**	**6 644**	**4.4%**	**102 634**	**67.5%**	**152 003**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	40 901	100.0%	-	-	-	-	-	-	40 901	15.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	306	100.0%	-	-	-	-	-	-	306	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 358	100.0%	-	-	-	-	-	-	2 358	.9%
Loan repayments	6 943	100.0%	-	-	-	-	-	-	6 943	2.6%
Trade Creditors	15 333	96.4%	255	1.6%	130	.8%	192	1.2%	15 909	5.9%
Auditor-General	61	100.0%	-	-	-	-	-	-	61	-
Other	139 579	68.0%	65 575	31.9%	125	.1%	-	-	205 279	75.5%
Total	**205 480**	**75.6%**	**65 830**	**24.2%**	**255**	**.1%**	**192**	**.1%**	**271 757**	**100.0%**

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**125 402**	**127 172**	**51 309**	**40.9%**	**28 702**	**22.9%**	**45 399**	**35.7%**	**6 084**	**4.8%**	**131 495**	**103.4%**	**3 605**	**101.2%**	**68.8%**
Property rates	7 417	7 417	2 980	40.2%	2 165	29.2%	2 247	30.3%	1 916	25.8%	9 308	125.5%	973	90.4%	97.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	362	200	45	12.4%	54	15.1%	60	30.1%	179	89.7%	339	169.4%	49	101.9%	269.6%
Interest earned - external investments	1 565	5 000	1 577	100.8%	1 704	108.9%	1 595	31.9%	2 460	49.2%	7 336	146.7%	999	126.8%	146.3%
Interest earned - outstanding debtors	945	420	95	10.0%	117	12.3%	102	24.2%	113	26.9%	426	101.4%	106	117.1%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 943	113 785	46 543	40.5%	24 550	21.4%	41 332	36.3%	1 347	1.2%	113 772	100.0%	1 825	100.6%	(26.2%)
Other own revenue	170	350	69	40.6%	113	66.3%	63	18.1%	69	19.6%	314	89.7%	(346)	129.8%	(119.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**115 992**	**111 951**	**18 603**	**16.0%**	**28 707**	**24.7%**	**19 707**	**17.6%**	**30 587**	**27.3%**	**97 604**	**87.2%**	**17 925**	**86.0%**	**70.6%**
Employee related costs	34 734	30 651	6 831	19.7%	8 082	23.3%	7 154	23.3%	7 182	23.4%	29 249	95.4%	6 358	106.5%	13.0%
Remuneration of councillors	10 331	10 331	2 368	22.9%	2 393	23.2%	2 771	26.8%	2 525	24.4%	10 057	97.3%	2 846	98.8%	(11.3%)
Debt impairment	3 409	3 000	-	-	958	28.1%	-	-	-	-	958	31.9%	-	-	-
Depreciation and asset impairment	14 472	14 472	-	-	6 808	47.0%	-	-	5 651	39.0%	12 459	86.1%	-	58.3%	(100.0%)
Finance charges	50	-	4	8.3%	1	2.6%	-	-	-	-	5	-	7	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 696	10 136	1 619	11.8%	1 870	13.7%	2 057	20.3%	4 895	48.3%	10 442	103.0%	2 206	66.3%	121.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 300	43 361	7 781	19.8%	8 596	21.9%	7 725	17.8%	10 333	23.8%	34 435	79.4%	6 507	87.8%	58.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 410**	**15 221**	**32 706**		**(4)**		**25 692**		**(24 503)**		**33 890**		**(14 320)**		
Transfers recognised - capital	52 517	63 675	10 912	20.8%	10 427	19.9%	14 081	22.1%	18 172	28.5%	53 592	84.2%	11 986	95.5%	51.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 927**	**78 896**	**43 618**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 927**	**78 896**	**43 618**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 927**	**78 896**	**43 618**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 927**	**78 896**	**43 618**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**61 927**	**64 667**	**8 929**	**14.4%**	**9 444**	**15.3%**	**12 435**	**19.2%**	**21 124**	**32.7%**	**51 933**	**80.3%**	**13 092**	**55.4%**	**61.4%**
National Government	52 517	52 517	6 764	12.9%	9 181	17.5%	12 014	22.9%	20 653	39.3%	48 612	92.6%	92	177.9%	22 408.3%
Provincial Government	-	5 000	-	-	-	-	-	-	-	-	-	-	13 000	28.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 517**	**57 517**	**6 764**	**12.9%**	**9 181**	**17.5%**	**12 014**	**20.9%**	**20 653**	**35.9%**	**48 612**	**84.5%**	**13 092**	**77.4%**	**57.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 410	7 150	2 165	23.0%	264	2.8%	421	5.9%	471	6.6%	3 321	46.4%	-	19.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 927**	**64 667**	**8 929**	**14.4%**	**9 444**	**15.3%**	**12 435**	**19.2%**	**21 124**	**32.7%**	**51 933**	**80.3%**	**13 092**	**55.4%**	**61.4%**
Governance and Administration	**960**	**1 520**	**10**	**1.0%**	**188**	**19.5%**	**61**	**4.0%**	**278**	**18.3%**	**536**	**35.3%**	**145**	**81.8%**	**91.5%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	26	61.1%	(100.0%)
Budget & Treasury Office	160	250	-	-	126	78.7%	31	12.2%	3	1.1%	159	63.7%	53	94.4%	(94.9%)
Corporate Services	800	1 270	10	1.2%	62	7.7%	31	2.4%	275	21.6%	377	29.7%	66	81.8%	319.3%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 187**	**49 147**	**7 295**	**22.7%**	**7 993**	**24.8%**	**9 971**	**20.3%**	**12 155**	**24.7%**	**37 415**	**76.1%**	**11 336**	**40.8%**	**7.2%**
Planning and Development	780	830	0	.1%	76	9.7%	-	-	8	.9%	84	10.1%	306	52.7%	(97.5%)
Road Transport	31 407	48 317	7 295	23.2%	7 917	25.2%	9 971	20.6%	12 148	25.1%	37 331	77.3%	11 031	39.7%	10.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 000**	**14 000**	**1 624**	**18.0%**	**1 263**	**14.0%**	**2 402**	**17.2%**	**8 691**	**62.1%**	**13 981**	**99.9%**	**1 610**	**77.6%**	**439.7%**
Electricity	9 000	14 000	1 624	18.0%	1 263	14.0%	2 402	17.2%	8 691	62.1%	13 981	99.9%	1 610	77.6%	439.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**19 780**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**174 640**	**174 640**	**75 287**	**43.1%**	**28 167**	**16.1%**	**72 021**	**41.2%**	**2 856**	**1.6%**	**178 331**	**102.1%**	**9 302**	**105.1%**	**(69.3%)**
Property rates, penalties and collection charges	4 450	4 450	4 004	90.0%	1 492	33.5%	839	18.8%	259	5.8%	6 593	148.1%	4 273	335.2%	(93.9%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	220	220	1 562	711.4%	1 908	869.1%	131	59.7%	137	62.5%	3 738	1 702.8%	3 723	-	(96.3%)
Government - operating	114 943	114 943	49 900	43.4%	6 108	5.3%	42 349	36.8%	-	-	98 357	85.6%	-	99.6%	-
Government - capital	52 517	52 517	18 373	35.0%	16 992	32.4%	27 152	51.7%	-	-	62 517	119.0%	-	85.8%	-
Interest	2 510	2 510	1 448	57.7%	1 667	66.4%	1 550	61.8%	2 460	98.0%	7 126	283.9%	1 306	133.1%	88.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 992)**	**(115 992)**	**(22 491)**	**19.4%**	**(23 186)**	**20.0%**	**(15 774)**	**13.6%**	**(32 091)**	**27.7%**	**(93 542)**	**80.6%**	**(24 643)**	**113.6%**	**30.2%**
Suppliers and employees	(115 942)	(115 942)	(22 486)	19.4%	(23 185)	20.0%	(15 774)	13.6%	(32 091)	27.7%	(93 536)	80.7%	(24 636)	113.6%	30.3%
Finance charges	(50)	(50)	(4)	8.3%	(1)	2.6%	-	-	-	-	(5)	10.9%	(7)	71.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 648**	**58 648**	**52 796**	**90.0%**	**4 981**	**8.5%**	**56 247**	**95.9%**	**(29 235)**	**(49.8%)**	**84 789**	**144.6%**	**(15 341)**	**96.4%**	**90.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 727)**	**(64 727)**	**(8 929)**	**13.8%**	**(9 484)**	**14.7%**	**(12 407)**	**19.2%**	**(21 124)**	**32.6%**	**(51 944)**	**80.3%**	**(12 768)**	**87.3%**	**65.4%**
Capital assets	(64 727)	(64 727)	(8 929)	13.8%	(9 484)	14.7%	(12 407)	19.2%	(21 124)	32.6%	(51 944)	80.3%	(12 768)	87.3%	65.4%
Net Cash from/(used) Investing Activities	**(64 727)**	**(64 727)**	**(8 929)**	**13.8%**	**(9 484)**	**14.7%**	**(12 407)**	**19.2%**	**(21 124)**	**32.6%**	**(51 944)**	**80.3%**	**(12 768)**	**87.3%**	**65.4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(800)**	**(800)**	**(73)**	**9.2%**	**(59)**	**7.4%**	**-**	**-**	**-**	**-**	**(133)**	**16.6%**	**(71)**	**-**	**(100.0%)**
Repayment of borrowing	(800)	(800)	(73)	9.2%	(59)	7.4%	-	-	-	-	(133)	16.6%	(71)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(800)**	**(800)**	**(73)**	**9.2%**	**(59)**	**7.4%**	**-**	**-**	**-**	**-**	**(133)**	**16.6%**	**(71)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(6 879)**	**(6 879)**	**43 794**	**(636.7%)**	**(4 563)**	**66.3%**	**43 840**	**(637.3%)**	**(50 359)**	**732.1%**	**32 712**	**(475.6%)**	**(28 180)**	**145.2%**	**78.7%**
Cash/cash equivalents at the year begin:	58 456	58 456	76 667	131.2%	120 461	206.1%	115 898	198.3%	159 739	273.3%	76 667	131.2%	102 713	2 413.4%	55.5%
Cash/cash equivalents at the year end:	**51 577**	**51 577**	**120 461**	**233.6%**	**115 898**	**224.7%**	**159 739**	**309.7%**	**109 380**	**212.1%**	**109 380**	**212.1%**	**74 533**	**520.2%**	**46.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	381	4.7%	317	3.9%	312	3.9%	7 024	87.4%	8 035	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	5.5%	-	-	(0)	1.5%	(14)	93.0%	(15)	(.2%)	-	-	-	-
Total By Income Source	**380**	**4.7%**	**317**	**4.0%**	**312**	**3.9%**	**7 010**	**87.4%**	**8 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	51	2.6%	51	2.6%	51	2.6%	1 844	92.3%	1 997	24.9%	-	-	-	-
Commercial	293	6.1%	231	4.8%	226	4.7%	4 038	84.3%	4 787	59.7%	-	-	-	-
Households	26	2.4%	26	2.4%	26	2.4%	1 008	92.9%	1 085	13.5%	-	-	-	-
Other	10	6.8%	10	6.6%	10	6.6%	120	80.0%	151	1.9%	-	-	-	-
Total By Customer Group	**380**	**4.7%**	**317**	**4.0%**	**312**	**3.9%**	**7 010**	**87.4%**	**8 020**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100.0%	-	-	-	-	-	-	33	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**33**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**100.0%**

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**100 796**	**108 217**	**36 299**	**36.0%**	**36 921**	**36.6%**	**24 600**	**22.7%**	**13 726**	**12.7%**	**111 546**	**103.1%**	**19 909**	**85.7%**	**(31.1%)**
Property rates	11 667	16 172	2 310	19.8%	3 465	29.7%	3 480	21.5%	3 511	21.7%	12 767	78.9%	2 274	100.4%	54.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 090	923	289	26.5%	242	22.2%	175	19.0%	177	19.1%	882	95.6%	239	96.0%	(26.1%)
Interest earned - external investments	1 500	1 961	259	17.3%	571	38.1%	633	32.3%	685	34.9%	2 149	109.6%	281	74.6%	144.0%
Interest earned - outstanding debtors	350	2 328	451	129.0%	800	228.5%	561	24.1%	3 215	138.1%	5 027	215.9%	398	452.0%	708.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 966	85 966	32 731	38.1%	31 885	37.1%	19 380	22.5%	5 959	6.9%	89 954	104.6%	16 546	91.9%	(64.0%)
Other own revenue	223	867	259	116.3%	(41)	(18.6%)	370	42.7%	179	20.7%	767	88.4%	171	4.9%	4.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**99 403**	**93 546**	**24 717**	**24.9%**	**24 033**	**24.2%**	**16 658**	**17.8%**	**19 622**	**21.0%**	**85 030**	**90.9%**	**22 587**	**92.0%**	**(13.1%)**
Employee related costs	29 491	25 914	6 517	22.1%	7 538	25.6%	5 307	20.5%	5 821	22.5%	25 183	97.2%	3 996	87.0%	45.7%
Remuneration of councillors	5 746	6 519	1 488	25.9%	1 420	24.7%	1 922	29.5%	1 574	24.1%	6 404	98.2%	1 443	96.4%	9.0%
Debt impairment	4 500	1 500	-	-	-	-	857	57.1%	-	-	857	57.1%	-	-	-
Depreciation and asset impairment	12 113	13 152	2 572	21.2%	2 560	21.1%	1 709	13.0%	1 714	13.0%	8 556	65.1%	1 544	28.9%	11.0%
Finance charges	3 058	1 507	245	8.0%	415	13.6%	358	23.8%	312	20.7%	1 331	88.3%	507	-	(38.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 502	7 531	1 239	13.0%	2 422	25.5%	1 753	23.3%	1 980	26.3%	7 395	98.2%	3 757	182.6%	(47.3%)
Transfers and grants	1 680	9 581	6 456	384.2%	2 272	135.2%	318	3.3%	824	8.6%	9 870	103.0%	2 449	340.1%	(66.4%)
Other expenditure	33 313	27 841	6 199	18.6%	7 406	22.2%	4 434	15.9%	7 396	26.6%	25 435	91.4%	8 891	88.5%	(16.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 393**	**14 671**	**11 582**		**12 888**		**7 942**		**(5 896)**		**26 516**		**(2 679)**		
Transfers recognised - capital	21 689	37 176	-	-	8 292	38.2%	5 335	14.4%	6 653	17.9%	20 280	54.6%	-	108.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 082**	**51 847**	**11 582**		**21 180**		**13 277**		**757**		**46 796**		**(2 679)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 082**	**51 847**	**11 582**		**21 180**		**13 277**		**757**		**46 796**		**(2 679)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 082**	**51 847**	**11 582**		**21 180**		**13 277**		**757**		**46 796**		**(2 679)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 082**	**51 847**	**11 582**		**21 180**		**13 277**		**757**		**46 796**		**(2 679)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**39 330**	**32 365**	**4 203**	**10.7%**	**7 303**	**18.6%**	**5 554**	**17.2%**	**11 784**	**36.4%**	**28 843**	**89.1%**	**8 349**	**53.6%**	**41.1%**
National Government	29 689	21 689	-	-	4 648	15.7%	5 335	24.6%	11 706	54.0%	21 689	100.0%	8 000	72.5%	46.3%
Provincial Government	-	-	127	-	1 039	-	166	-	56	-	1 387	-	-	64.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 689**	**21 689**	**127**	**.4%**	**5 687**	**19.2%**	**5 500**	**25.4%**	**11 762**	**54.2%**	**23 076**	**106.4%**	**8 000**	**71.8%**	**47.0%**
Borrowing	7 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 041	10 676	4 076	199.7%	1 616	79.2%	53	.5%	22	.2%	5 767	54.0%	349	22.9%	(93.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 330**	**32 365**	**4 203**	**10.7%**	**7 303**	**18.6%**	**5 554**	**17.2%**	**11 784**	**36.4%**	**28 843**	**89.1%**	**8 349**	**53.6%**	**41.1%**
Governance and Administration	**2 250**	**32 365**	**453**	**20.2%**	**165**	**7.3%**	**53**	**.2%**	**64**	**.2%**	**736**	**2.3%**	**2 851**	**10.8%**	**(97.8%)**
Executive & Council	1 375	32 365	-	-	-	-	-	-	-	-	-	-	2 565	8.5%	(100.0%)
Budget & Treasury Office	150	-	156	103.7%	-	-	13	-	64	-	232	-	240	27.3%	(73.5%)
Corporate Services	725	-	298	41.1%	165	22.8%	40	-	-	-	503	-	47	-	(100.0%)
Community and Public Safety	**491**	**-**	**127**	**25.8%**	**1 789**	**364.3%**	**166**	**-**	**-**	**-**	**2 081**	**-**	**90**	**-**	**(100.0%)**
Community & Social Services	491	-	127	25.8%	1 789	364.3%	166	-	-	-	2 081	-	90	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 839**	**-**	**3 623**	**15.9%**	**5 349**	**23.4%**	**5 335**	**-**	**11 720**	**-**	**26 026**	**-**	**5 408**	**-**	**116.7%**
Planning and Development	-	-	-	-	150	-	-	-	14	-	164	-	1 078	-	(98.7%)
Road Transport	22 839	-	3 623	15.9%	5 199	22.8%	5 335	-	11 706	-	25 862	-	4 330	-	170.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**117 040**	**119 633**	**43 325**	**37.0%**	**31 392**	**26.8%**	**42 304**	**35.4%**	**2 554**	**2.1%**	**119 575**	**100.0%**	**3 786**	**119.7%**	**(32.5%)**
Property rates, penalties and collection charges	6 571	12 557	171	2.6%	4 878	74.2%	5 523	44.0%	1 442	11.5%	12 014	95.7%	2 959	75.5%	(51.3%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 314	1 730	931	70.8%	167	12.7%	600	34.7%	429	24.8%	2 127	123.0%	249	13.3%	72.0%
Government - operating	85 966	81 696	37 062	43.1%	20 775	24.2%	23 859	29.2%	-	-	81 696	100.0%	-	95.9%	-
Government - capital	21 689	21 689	5 000	23.1%	5 000	23.1%	11 689	53.9%	-	-	21 689	100.0%	-	-	-
Interest	1 500	1 961	161	10.7%	571	38.1%	633	32.3%	683	34.8%	2 049	104.5%	577	81.8%	18.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(76 409)**	**(80 729)**	**(63 625)**	**83.3%**	**(59 488)**	**77.9%**	**(68 385)**	**84.7%**	**(46 037)**	**57.0%**	**(237 535)**	**294.2%**	**(19 558)**	**95.9%**	**135.4%**
Suppliers and employees	(71 671)	(43 307)	(56 466)	78.8%	(56 860)	79.3%	(67 773)	156.5%	(44 358)	102.4%	(225 458)	520.6%	(19 128)	93.4%	131.9%
Finance charges	(3 058)	-	(297)	9.7%	(574)	18.8%	(359)	-	(312)	-	(1 543)	-	(430)	-	(27.3%)
Transfers and grants	(1 680)	(37 422)	(6 861)	408.3%	(2 053)	122.2%	(253)	.7%	(1 367)	3.7%	(10 534)	28.2%	-	146.9%	(100.0%)
Net Cash from/(used) Operating Activities	**40 631**	**38 903**	**(20 300)**	**(50.0%)**	**(28 096)**	**(69.1%)**	**(26 081)**	**(67.0%)**	**(43 484)**	**(111.8%)**	**(117 960)**	**(303.2%)**	**(15 772)**	**281.0%**	**175.7%**
Cash Flow from Investing Activities															
Receipts	**240**	**-**	**43 200**	**18 000.0%**	**33 694**	**14 039.2%**	**52 800**	**-**	**30 695**	**-**	**160 389**	**-**	**501**	**-**	**6 027.2%**
Proceeds on disposal of PPE	240	-	43 200	18 000.0%	33 694	14 039.2%	52 800	-	30 695	-	160 389	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	501	-	(100.0%)
Payments	**(39 330)**	**(32 364)**	**(4 439)**	**11.3%**	**(7 812)**	**19.9%**	**(4 808)**	**14.9%**	**(11 290)**	**34.9%**	**(28 349)**	**87.6%**	**(7 874)**	**102.1%**	**43.4%**
Capital assets	(39 330)	(32 364)	(4 439)	11.3%	(7 812)	19.9%	(4 808)	14.9%	(11 290)	34.9%	(28 349)	87.6%	(7 874)	102.1%	43.4%
Net Cash from/(used) Investing Activities	**(39 090)**	**(32 364)**	**38 761**	**(99.2%)**	**25 882**	**(66.2%)**	**47 992**	**(148.3%)**	**19 405**	**(60.0%)**	**132 040**	**(408.0%)**	**(7 373)**	**(2.2%)**	**(363.2%)**
Cash Flow from Financing Activities															
Receipts	**7 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(449)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 600	-	-	-	-	-	-	-	-	-	-	-	(449)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 762)**	**(7 031)**	**(1 445)**	**38.4%**	**(1 994)**	**53.0%**	**(1 745)**	**24.8%**	**(1 791)**	**25.5%**	**(6 975)**	**99.2%**	**(1 085)**	**-**	**65.0%**
Repayment of borrowing	(3 762)	(7 031)	(1 445)	38.4%	(1 994)	53.0%	(1 745)	24.8%	(1 791)	25.5%	(6 975)	99.2%	(1 085)	-	65.0%
Net Cash from/(used) Financing Activities	**3 839**	**(7 031)**	**(1 445)**	**(37.6%)**	**(1 994)**	**(52.0%)**	**(1 745)**	**24.8%**	**(1 791)**	**25.5%**	**(6 975)**	**99.2%**	**(1 534)**	**-**	**16.7%**
Net Increase/(Decrease) in cash held	**5 379**	**(492)**	**17 016**	**316.3%**	**(4 208)**	**(78.2%)**	**20 167**	**(4 099.7%)**	**(25 869)**	**5 259.1%**	**7 105**	**(1 444.5%)**	**(24 680)**	**(236.7%)**	**4.8%**
Cash/cash equivalents at the year begin:	35 039	15 693	15 693	44.8%	32 709	93.3%	28 501	181.6%	48 668	310.1%	15 693	100.0%	88 880	100.1%	(45.2%)
Cash/cash equivalents at the year end:	**40 418**	**15 201**	**32 709**	**80.9%**	**28 501**	**70.5%**	**48 668**	**320.2%**	**22 798**	**150.0%**	**22 798**	**150.0%**	**64 200**	**282.3%**	**(64.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	2.7%	525	2.5%	510	2.4%	19 369	92.4%	20 969	100.0%	-	-	-	-
Total By Income Source	**565**	**2.7%**	**525**	**2.5%**	**510**	**2.4%**	**19 369**	**92.4%**	**20 969**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	151	2.6%	150	2.6%	148	2.6%	5 239	92.1%	5 687	27.1%	-	-	-	-
Commercial	308	2.9%	273	2.5%	262	2.4%	9 852	92.1%	10 694	51.0%	-	-	-	-
Households	14	8.3%	14	8.3%	14	8.3%	126	75.0%	168	.8%	-	-	-	-
Other	93	2.1%	89	2.0%	85	1.9%	4 152	94.0%	4 419	21.1%	-	-	-	-
Total By Customer Group	**565**	**2.7%**	**525**	**2.5%**	**510**	**2.4%**	**19 369**	**92.4%**	**20 969**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	3.1%	85	24.7%	(31)	(9.0%)	281	81.2%	346	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**3.1%**	**85**	**24.7%**	**(31)**	**(9.0%)**	**281**	**81.2%**	**346**	**100.0%**

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**593 167**	**664 304**	**196 470**	**33.1%**	**174 232**	**29.4%**	**154 200**	**23.2%**	**38 761**	**5.8%**	**563 664**	**84.9%**	**64 744**	**89.8%**	**(40.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 254	95 679	25 397	21.5%	21 399	18.1%	22 785	23.8%	20 581	21.5%	90 161	94.2%	23 532	84.6%	(12.5%)
Service charges - sanitation revenue	59 439	58 580	15 529	26.1%	13 236	22.3%	16 560	28.3%	13 567	23.2%	58 892	100.5%	13 436	87.8%	1.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	3 307	68 670	-	-	1 335	40.4%	-	-	1 242	1.8%	2 577	3.8%	3 220	88.6%	(61.4%)
Rental of facilities and equipment	19	16	-	-	8	42.8%	2	11.5%	4	28.0%	14	89.5%	2	43.5%	143.1%
Interest earned - external investments	4 377	3 547	1 248	28.5%	229	5.2%	1 961	55.3%	1 330	37.5%	4 769	134.4%	1 081	88.5%	23.1%
Interest earned - outstanding debtors	21 000	18 893	4 549	21.7%	5 139	24.5%	4 815	25.5%	3 692	19.5%	18 196	96.3%	3 987	81.1%	(7.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 600	754	-	-	377	23.6%	739	98.0%	415	55.1%	1 531	203.1%	377	121.3%	10.2%
Transfers recognised - operational	366 590	369 390	144 137	39.3%	118 913	32.4%	104 358	28.3%	8 280	2.2%	375 687	101.7%	18 242	94.4%	(54.6%)
Other own revenue	18 582	48 775	5 610	30.2%	13 597	73.2%	2 981	6.1%	(10 351)	(21.2%)	11 837	24.3%	866	45.8%	(1 294.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**590 998**	**663 399**	**145 291**	**24.6%**	**179 328**	**30.3%**	**153 520**	**23.1%**	**100 475**	**15.1%**	**578 614**	**87.2%**	**151 851**	**90.7%**	**(33.8%)**
Employee related costs	186 176	187 057	40 184	21.6%	50 253	27.0%	40 685	21.7%	31 194	16.7%	162 316	86.8%	35 014	93.4%	(10.9%)
Remuneration of councillors	8 788	10 098	2 453	27.9%	2 262	25.7%	2 332	23.1%	2 668	26.4%	9 714	96.2%	3 203	108.9%	(16.7%)
Debt impairment	37 714	42 798	9 428	25.0%	9 428	25.0%	13 242	30.9%	10 700	25.0%	42 798	100.0%	11 030	100.0%	(3.0%)
Depreciation and asset impairment	60 581	64 817	15 913	26.3%	21 093	34.8%	12 907	19.9%	(417)	(.6%)	49 496	76.4%	3 102	92.4%	(113.4%)
Finance charges	10 679	13 477	3 500	32.8%	954	8.9%	2 561	19.0%	1 594	11.8%	8 609	63.9%	788	85.7%	102.3%
Bulk purchases	40 320	68 527	16 915	42.0%	15 254	37.8%	15 552	22.7%	15 128	22.1%	62 849	91.7%	19 886	95.5%	(23.9%)
Other Materials	50 850	56 867	8 956	17.6%	8 042	15.8%	20 531	36.1%	15 458	27.2%	52 988	93.2%	-	-	(100.0%)
Contracted services	53 153	60 040	10 663	20.1%	30 151	56.7%	8 967	14.9%	13 693	22.8%	63 475	105.7%	33 518	89.2%	(59.1%)
Transfers and grants	36 447	37 869	6 436	17.7%	11 931	32.7%	10 117	26.7%	9 041	23.9%	37 525	99.1%	8 426	106.0%	7.3%
Other expenditure	106 292	121 849	30 842	29.0%	29 960	28.2%	26 626	21.9%	1 416	1.2%	88 844	72.9%	36 884	78.3%	(96.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 169**	**905**	**51 179**		**(5 096)**		**680**		**(61 714)**		**(14 950)**		**(87 107)**		
Transfers recognised - capital	437 502	439 202	56 583	12.9%	79 623	18.2%	128 676	29.3%	140 044	31.9%	404 925	92.2%	106 996	86.3%	30.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(20 710)	-	-	-	-	-	-	-	-	-	-	(4 078)	69.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**439 671**	**419 396**	**107 762**		**74 527**		**129 356**		**78 330**		**389 975**		**15 811**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**439 671**	**419 396**	**107 762**		**74 527**		**129 356**		**78 330**		**389 975**		**15 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**439 671**	**419 396**	**107 762**		**74 527**		**129 356**		**78 330**		**389 975**		**15 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**439 671**	**419 396**	**107 762**		**74 527**		**129 356**		**78 330**		**389 975**		**15 811**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**424 487**	**452 944**	**53 347**	**12.6%**	**106 061**	**25.0%**	**125 076**	**27.6%**	**190 641**	**42.1%**	**475 125**	**104.9%**	**121 872**	**100.6%**	**56.4%**
National Government	273 102	268 186	44 360	16.2%	80 039	29.3%	68 579	25.6%	151 006	56.3%	343 984	128.3%	93 733	99.6%	61.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	18 167	-	-	-	-	-	-	-	-	-	-	(5 024)	75.3%	(100.0%)
Transfers recognised - capital	**290 646**	**286 353**	**44 360**	**15.3%**	**80 039**	**27.5%**	**68 579**	**23.9%**	**151 006**	**52.7%**	**343 984**	**120.1%**	**88 710**	**97.9%**	**70.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 169	48 902	5 836	25.2%	(76)	(.3%)	8 892	18.2%	11 237	23.0%	25 890	52.9%	15 956	136.2%	(29.6%)
Public contributions and donations	110 672	117 689	3 150	2.8%	26 097	23.6%	47 606	40.5%	28 398	24.1%	105 251	89.4%	17 206	96.8%	65.0%
Capital Expenditure Standard Classification	**424 487**	**452 944**	**53 347**	**12.6%**	**106 061**	**25.0%**	**125 076**	**27.6%**	**190 641**	**42.1%**	**475 125**	**104.9%**	**121 872**	**100.6%**	**56.4%**
Governance and Administration	**20 734**	**31 455**	**5 673**	**27.4%**	**(168)**	**(.8%)**	**8 452**	**26.9%**	**8 585**	**27.3%**	**22 541**	**71.7%**	**14 806**	**133.3%**	**(42.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 531	22 793	3 449	29.9%	1 653	14.3%	6 694	29.4%	5 240	23.0%	17 037	74.7%	11 677	172.5%	(55.1%)
Corporate Services	9 203	8 663	2 224	24.2%	(1 822)	(19.8%)	1 757	20.3%	3 345	38.6%	5 504	63.5%	3 129	58.5%	6.9%
Community and Public Safety	**150**	**125**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**547**	**74.6%**	**(100.0%)**
Community & Social Services	30	15	-	-	-	-	-	-	-	-	-	-	105	59.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	442	77.0%	(100.0%)
Public Safety	120	110	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 856**	**1 856**	**-**	**-**	**326**	**17.6%**	**958**	**51.6%**	**344**	**18.5%**	**1 628**	**87.7%**	**1 071**	**168.4%**	**(67.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 856	1 856	-	-	326	17.6%	958	51.6%	344	18.5%	1 628	87.7%	1 071	189.6%	(67.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**401 747**	**419 508**	**47 674**	**11.9%**	**105 903**	**26.4%**	**115 667**	**27.6%**	**181 713**	**43.3%**	**450 957**	**107.5%**	**105 447**	**98.0%**	**72.3%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	324 651	380 208	46 677	14.4%	91 985	28.3%	116 598	30.7%	168 866	44.4%	424 126	111.6%	93 578	98.5%	80.5%
Waste Water Management	77 096	39 300	997	1.3%	13 918	18.1%	(931)	(2.4%)	12 847	32.7%	26 831	68.3%	11 870	96.1%	8.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**977 054**	**1 081 483**	**302 919**	**31.0%**	**341 720**	**35.0%**	**253 033**	**23.4%**	**19 529**	**1.8%**	**917 201**	**84.8%**	**58 199**	**85.2%**	**(66.4%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**132 635**	**183 697**	**21 965**	**16.6%**	**23 267**	**17.5%**	**18 816**	**10.2%**	**18 635**	**10.1%**	**82 684**	**45.0%**	**21 731**	**64.2%**	**(14.2%)**
Other revenue	20 200	46 238	2 450	12.1%	14 706	72.8%	(9 149)	(19.8%)	8	-	8 015	17.3%	(3 796)	19.8%	(100.2%)
Government - operating	366 590	369 390	156 123	42.6%	119 914	32.7%	85 962	23.3%	-	-	361 999	98.0%	984	88.6%	(100.0%)
Government - capital	437 502	459 912	121 075	27.7%	183 296	41.9%	155 443	33.8%	-	-	459 814	100.0%	38 207	97.5%	(100.0%)
Interest	20 127	22 246	1 305	6.5%	538	2.7%	1 961	8.8%	886	4.0%	4 690	21.1%	1 074	21.5%	(17.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(541 480)**	**(590 495)**	**(232 474)**	**42.9%**	**(208 833)**	**38.6%**	**(52 038)**	**8.8%**	**(69 595)**	**11.8%**	**(562 940)**	**95.3%**	**2 259**	**78.5%**	**(3 180.8%)**
Suppliers and employees	(505 007)	(549 070)	(222 861)	44.1%	(194 915)	38.6%	(46 614)	8.5%	(67 034)	12.2%	(531 424)	96.8%	10 178	81.1%	(758.6%)
Finance charges	(10 679)	(13 477)	(3 500)	32.8%	(926)	8.7%	(2 561)	19.0%	(2 561)	19.0%	(9 549)	70.9%	(1 989)	47.7%	28.8%
Transfers and grants	(25 795)	(27 947)	(6 113)	23.7%	(12 992)	50.4%	(2 862)	10.2%	-	-	(21 967)	78.6%	(5 930)	56.4%	(100.0%)
Net Cash from/(used) Operating Activities	**435 574**	**490 988**	**70 445**	**16.2%**	**132 887**	**30.5%**	**200 996**	**40.9%**	**(50 066)**	**(10.2%)**	**354 262**	**72.2%**	**60 458**	**96.2%**	**(182.8%)**
Cash Flow from Investing Activities															
Receipts	**(1 464)**	**(1 464)**	**(361)**	**24.7%**	**(122)**	**8.3%**	**(596)**	**40.7%**	**-**	**-**	**(1 079)**	**73.7%**	**(215)**	**79.2%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	265	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 464)	(1 464)	(361)	24.7%	(122)	8.3%	(596)	40.7%	-	-	(1 079)	73.7%	(480)	97.1%	(100.0%)
Payments	**(424 487)**	**(452 944)**	**(66 677)**	**15.7%**	**(89 156)**	**21.0%**	**(94 472)**	**20.9%**	**(48 031)**	**10.6%**	**(298 336)**	**65.9%**	**(107 086)**	**96.3%**	**(55.1%)**
Capital assets	(424 487)	(452 944)	(66 677)	15.7%	(89 156)	21.0%	(94 472)	20.9%	(48 031)	10.6%	(298 336)	65.9%	(107 086)	96.3%	(55.1%)
Net Cash from/(used) Investing Activities	**(425 951)**	**(454 408)**	**(67 038)**	**15.7%**	**(89 278)**	**21.0%**	**(95 068)**	**20.9%**	**(48 031)**	**10.6%**	**(299 416)**	**65.9%**	**(107 300)**	**96.2%**	**(55.2%)**
Cash Flow from Financing Activities															
Receipts	**1 365**	**1 365**	**-**	**-**	**114**	**8.3%**	**-**	**-**	**-**	**-**	**114**	**8.3%**	**293**	**(23.0%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 365	1 365	-	-	114	8.3%	-	-	-	-	114	8.3%	293	100.0%	(100.0%)
Payments	**(3 390)**	**(14 839)**	**(1 599)**	**47.2%**	**(13 169)**	**388.5%**	**(16 367)**	**110.3%**	**-**	**-**	**(31 135)**	**209.8%**	**(8 932)**	**46.5%**	**(100.0%)**
Repayment of borrowing	(3 390)	(14 839)	(1 599)	47.2%	(13 169)	388.5%	(16 367)	110.3%	-	-	(31 135)	209.8%	(8 932)	46.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(2 024)**	**(13 474)**	**(1 599)**	**79.0%**	**(13 055)**	**644.9%**	**(16 367)**	**121.5%**	**-**	**-**	**(31 022)**	**230.2%**	**(8 639)**	**26.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 599**	**23 106**	**1 808**	**23.8%**	**30 554**	**402.1%**	**89 560**	**387.6%**	**(98 097)**	**(424.6%)**	**23 824**	**103.1%**	**(55 481)**	**80.9%**	**76.8%**
Cash/cash equivalents at the year begin:	26 037	36 718	36 719	141.0%	38 527	148.0%	69 080	188.1%	158 640	432.1%	36 719	100.0%	83 311	95.3%	90.4%
Cash/cash equivalents at the year end:	**33 636**	**59 824**	**38 527**	**114.5%**	**69 080**	**205.4%**	**158 640**	**265.2%**	**60 543**	**101.2%**	**60 543**	**101.2%**	**27 830**	**106.9%**	**117.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 625	5.1%	4 792	4.4%	5 141	4.7%	94 405	85.9%	109 963	51.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 320	12.8%	2 554	7.5%	2 093	6.2%	24 883	73.5%	33 850	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 426	3.7%	1 343	3.5%	1 289	3.4%	34 403	89.4%	38 461	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 472	8.2%	359	1.2%	2 297	7.6%	25 025	83.0%	30 152	14.2%	-	-	-	-
Total By Income Source	**13 844**	**6.5%**	**9 047**	**4.3%**	**10 820**	**5.1%**	**178 716**	**84.1%**	**212 426**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 338	11.4%	1 940	16.5%	1 508	12.8%	6 964	59.3%	11 751	5.5%	-	-	-	-
Commercial	1 381	22.5%	638	10.4%	2 277	37.0%	1 851	30.1%	6 147	2.9%	-	-	-	-
Households	7 135	4.1%	6 008	3.4%	6 659	3.8%	154 351	88.6%	174 152	82.0%	-	-	-	-
Other	3 990	19.6%	461	2.3%	376	1.8%	15 550	76.3%	20 376	9.6%	-	-	-	-
Total By Customer Group	**13 844**	**6.5%**	**9 047**	**4.3%**	**10 820**	**5.1%**	**178 716**	**84.1%**	**212 426**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 225	100.0%	-	-	-	-	-	-	2 225	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 148	100.0%	-	-	-	-	-	-	3 148	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 855	73.8%	12 305	19.8%	2 354	3.8%	1 587	2.6%	62 101	92.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**51 228**	**75.9%**	**12 305**	**18.2%**	**2 354**	**3.5%**	**1 587**	**2.4%**	**67 474**	**100.0%**

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**101 564**	**101 553**	**43 038**	**42.4%**	**18 390**	**18.1%**	**23 025**	**22.7%**	**1 064**	**1.0%**	**85 516**	**84.2%**	**11 169**	**109.4%**	**(90.5%)**
Property rates	5 204	5 220	5 191	99.7%	-	-	-	-	5	.1%	5 196	99.5%	3	89.8%	54.8%
Property rates - penalties and collection charges	108	115	-	-	-	-	-	-	235	204.4%	235	204.4%	219	-	7.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	250	-	-	-	-	-	146	-	146	-	291	-	-	-	(100.0%)
Service charges - other	-	250	147	-	97	-	-	-	-	-	244	97.7%	148	-	(100.0%)
Rental of facilities and equipment	357	322	102	28.5%	84	23.7%	82	25.5%	83	25.8%	351	109.1%	61	86.7%	36.2%
Interest earned - external investments	4 232	4 232	982	23.2%	1 394	32.9%	1 187	28.1%	1 521	35.9%	5 084	120.1%	1 184	97.5%	28.5%
Interest earned - outstanding debtors	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	100	15	5.1%	66	21.9%	38	38.2%	142	141.9%	261	261.1%	112	203.7%	26.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 991	89 991	36 305	40.3%	16 631	18.5%	21 469	23.9%	1 048	1.2%	75 453	83.8%	6 618	108.4%	(84.2%)
Other own revenue	1 115	1 323	296	26.6%	117	10.5%	102	7.7%	(2 115)	(159.8%)	(1 600)	(120.9%)	2 885	208.8%	(173.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(62)	-	(100.0%)
Operating Expenditure	**89 168**	**93 196**	**16 800**	**18.8%**	**31 150**	**34.9%**	**22 833**	**24.5%**	**30 849**	**33.1%**	**101 633**	**109.1%**	**27 646**	**101.3%**	**11.6%**
Employee related costs	32 418	29 243	6 580	20.3%	8 318	25.7%	6 881	23.5%	2 763	9.4%	24 542	83.9%	6 425	94.8%	(57.0%)
Remuneration of councillors	7 112	7 595	1 689	23.7%	1 615	22.7%	2 120	27.9%	486	6.4%	5 911	77.8%	1 925	99.6%	(74.7%)
Debt impairment	572	472	-	-	-	-	-	-	2 212	468.7%	2 212	468.7%	2 236	505.8%	(1.1%)
Depreciation and asset impairment	6 332	12 332	2 954	46.6%	2 909	45.9%	2 648	21.5%	40	.3%	8 552	69.3%	1 576	130.5%	(97.4%)
Finance charges	377	577	138	36.6%	135	35.7%	122	21.2%	(8)	(1.3%)	387	67.1%	140	129.0%	(105.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 668	4 945	538	14.7%	847	23.1%	1 507	30.5%	(548)	(11.1%)	2 344	47.4%	836	73.8%	(165.5%)
Transfers and grants	909	900	188	20.7%	192	21.1%	381	42.3%	95	10.5%	855	95.0%	333	123.2%	(71.5%)
Other expenditure	37 780	37 133	4 714	12.5%	17 134	45.4%	9 173	24.7%	25 808	69.5%	56 829	153.0%	14 175	99.5%	82.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 396**	**8 357**	**26 238**		**(12 760)**		**191**		**(29 786)**		**(16 116)**		**(16 477)**		
Transfers recognised - capital	49 819	-	771	1.5%	6 981	14.0%	6 851	-	35 215	-	49 819	-	12 743	83.4%	176.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 215**	**8 357**	**27 009**		**(5 779)**		**7 043**		**5 430**		**33 703**		**(3 734)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 215**	**8 357**	**27 009**		**(5 779)**		**7 043**		**5 430**		**33 703**		**(3 734)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 215**	**8 357**	**27 009**		**(5 779)**		**7 043**		**5 430**		**33 703**		**(3 734)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 215**	**8 357**	**27 009**		**(5 779)**		**7 043**		**5 430**		**33 703**		**(3 734)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**91 218**	**91 218**	**2 836**	**3.1%**	**18 991**	**20.8%**	**7 892**	**8.7%**	**26 595**	**29.2%**	**56 314**	**61.7%**	**12 568**	**40.4%**	**111.6%**
National Government	42 319	42 319	101	.2%	13 942	32.9%	7 554	17.9%	17 414	41.1%	39 011	92.2%	8 300	57.9%	109.8%
Provincial Government	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	8.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 819**	**49 819**	**101**	**.2%**	**13 942**	**28.0%**	**7 554**	**15.2%**	**17 414**	**35.0%**	**39 011**	**78.3%**	**8 300**	**48.4%**	**109.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 399	41 399	2 735	6.6%	5 049	12.2%	337	.8%	9 181	22.2%	17 302	41.8%	4 268	31.5%	115.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**91 218**	**91 218**	**2 836**	**3.1%**	**18 991**	**20.8%**	**7 892**	**8.7%**	**26 595**	**29.2%**	**56 314**	**61.7%**	**12 568**	**40.4%**	**111.6%**
Governance and Administration	**945**	**945**	**191**	**20.2%**	**380**	**40.2%**	**39**	**4.1%**	**108**	**11.4%**	**718**	**76.0%**	**63**	**53.6%**	**72.3%**
Executive & Council	394	394	57	14.5%	2	.5%	(2)	(.5%)	37	9.3%	94	23.8%	6	37.6%	567.5%
Budget & Treasury Office	370	370	134	36.1%	46	12.4%	21	5.6%	12	3.3%	212	57.4%	4	18.9%	212.1%
Corporate Services	181	181	-	-	332	183.8%	20	11.1%	59	32.8%	412	227.8%	53	78.6%	11.2%
Community and Public Safety	**700**	**700**	**128**	**18.3%**	**299**	**42.8%**	**46**	**6.6%**	**7**	**1.0%**	**481**	**68.7%**	**24**	**20.2%**	**(70.8%)**
Community & Social Services	700	700	128	18.3%	299	42.8%	46	6.6%	7	1.0%	481	68.7%	24	20.2%	(70.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89 573**	**89 573**	**2 517**	**2.8%**	**18 311**	**20.4%**	**7 806**	**8.7%**	**26 480**	**29.6%**	**55 114**	**61.5%**	**12 482**	**40.5%**	**112.1%**
Planning and Development	89 573	89 573	2 517	2.8%	18 311	20.4%	7 806	8.7%	26 480	29.6%	55 114	61.5%	12 482	40.5%	112.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**149 312**	**149 311**	**57 169**	**38.3%**	**45 058**	**30.2%**	**30 337**	**20.3%**	**2 564**	**1.7%**	**135 127**	**90.5%**	**3 047**	**105.8%**	**(15.9%)**
Property rates, penalties and collection charges	3 635	3 635	1 129	31.0%	2 277	62.6%	362	10.0%	314	8.6%	4 082	112.3%	284	95.1%	10.8%
Service charges	**165**	**165**	**69**	**41.7%**	**32**	**19.3%**	**36**	**21.7%**	**231**	**140.0%**	**367**	**222.7%**	**52**	**201.3%**	**347.9%**
Other revenue	1 470	1 469	442	30.1%	4 254	289.4%	1 968	134.0%	305	20.7%	6 969	474.4%	1 406	679.9%	(78.3%)
Government - operating	89 991	89 841	46 220	51.4%	15 180	16.9%	20 783	23.1%	-	-	82 183	91.5%	56	133.3%	(100.0%)
Government - capital	49 819	49 969	8 328	16.7%	21 921	44.0%	5 840	11.7%	194	.4%	36 283	72.6%	150	32.1%	29.2%
Interest	4 232	4 232	981	23.2%	1 394	33.0%	1 348	31.8%	1 520	35.9%	5 243	123.9%	1 100	94.7%	38.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 263)**	**(89 207)**	**(17 926)**	**21.8%**	**(33 253)**	**40.4%**	**(24 983)**	**28.0%**	**(38 907)**	**43.6%**	**(115 069)**	**129.0%**	**(24 089)**	**113.0%**	**61.5%**
Suppliers and employees	(80 978)	(87 922)	(17 601)	21.7%	(32 927)	40.7%	(24 479)	27.8%	(38 440)	43.7%	(113 446)	129.0%	(23 696)	113.0%	62.2%
Finance charges	(385)	(385)	(138)	35.8%	(135)	35.0%	(122)	31.8%	(177)	45.9%	(572)	148.6%	(140)	129.0%	26.0%
Transfers and grants	(900)	(900)	(188)	20.9%	(192)	21.3%	(381)	42.3%	(291)	32.3%	(1 051)	116.8%	(252)	111.7%	15.3%
Net Cash from/(used) Operating Activities	**67 049**	**60 104**	**39 242**	**58.5%**	**11 805**	**17.6%**	**5 354**	**8.9%**	**(36 344)**	**(60.5%)**	**20 058**	**33.4%**	**(21 042)**	**90.9%**	**72.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 656)**	**(60 276)**	**(3 223)**	**3.9%**	**(1 074)**	**1.3%**	**(321)**	**.5%**	**(4 306)**	**7.1%**	**(8 924)**	**14.8%**	**(13 209)**	**45.7%**	**(67.4%)**
Capital assets	(82 656)	(60 276)	(3 223)	3.9%	(1 074)	1.3%	(321)	.5%	(4 306)	7.1%	(8 924)	14.8%	(13 209)	45.7%	(67.4%)
Net Cash from/(used) Investing Activities	**(82 656)**	**(60 276)**	**(3 223)**	**3.9%**	**(1 074)**	**1.3%**	**(321)**	**.5%**	**(4 306)**	**7.1%**	**(8 924)**	**14.8%**	**(13 209)**	**65.3%**	**(67.4%)**
Cash Flow from Financing Activities															
Receipts	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 307)**	**(172)**	**36 020**	**(235.3%)**	**10 731**	**(70.1%)**	**5 034**	**(2 926.2%)**	**(40 650)**	**23 631.8%**	**11 134**	**(6 472.6%)**	**(34 250)**	**(75.1%)**	**18.7%**
Cash/cash equivalents at the year begin:	50 120	50 120	57 000	113.7%	93 020	185.6%	103 751	207.0%	108 784	217.0%	57 000	113.7%	91 249	100.0%	19.2%
Cash/cash equivalents at the year end:	**34 813**	**49 948**	**93 020**	**267.2%**	**103 751**	**298.0%**	**108 784**	**217.8%**	**68 134**	**136.4%**	**68 134**	**136.4%**	**56 999**	**123.0%**	**19.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7	.1%	18	.2%	-	-	8 839	99.7%	8 864	83.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	53	3.3%	36	2.3%	34	2.1%	1 480	92.3%	1 603	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	18	11.8%	16	10.0%	10	6.1%	113	72.1%	157	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9	100.0%	9	.1%	-	-	-	-
Total By Income Source	**78**	**.7%**	**70**	**.7%**	**44**	**.4%**	**10 441**	**98.2%**	**10 633**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	50	.9%	33	.6%	27	.5%	5 136	97.9%	5 246	49.3%	-	-	-	-
Commercial	6	.2%	21	.6%	2	.1%	3 336	99.1%	3 366	31.7%	-	-	-	-
Households	21	1.3%	15	.9%	14	.8%	1 630	97.0%	1 681	15.8%	-	-	-	-
Other	1	.2%	1	.2%	0	.1%	338	99.5%	340	3.2%	-	-	-	-
Total By Customer Group	**78**	**.7%**	**70**	**.7%**	**44**	**.4%**	**10 441**	**98.2%**	**10 633**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**44 088**	**48 373**	**12 028**	**27.3%**	**12 619**	**28.6%**	**10 429**	**21.6%**	**6 426**	**13.3%**	**41 504**	**85.8%**	**3 777**	**89.1%**	**70.1%**
Property rates	14 116	14 004	2 688	19.0%	4 873	34.5%	3 936	28.1%	2 482	17.7%	13 978	99.8%	1 945	95.2%	27.6%
Property rates - penalties and collection charges	1 056	1 413	342	32.4%	364	34.4%	131	9.3%	542	38.4%	1 378	97.6%	294	114.3%	84.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 360	2 727	467	19.8%	824	34.9%	733	26.9%	550	20.2%	2 575	94.4%	419	99.5%	31.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	461	350	83	18.0%	92	20.0%	91	25.9%	267	76.2%	532	152.1%	22	99.0%	1 109.6%
Interest earned - external investments	1 257	1 257	254	20.2%	263	21.0%	290	23.0%	311	24.8%	1 118	88.9%	104	83.4%	197.9%
Interest earned - outstanding debtors	194	169	40	20.5%	45	23.0%	17	10.1%	36	21.3%	137	81.4%	45	91.6%	(19.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	84	44	15	18.2%	7	8.0%	-	-	6	13.9%	28	63.9%	6	42.9%	10.9%
Licences and permits	825	718	155	18.7%	203	24.6%	238	33.1%	212	29.5%	807	112.4%	61	66.9%	245.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 536	21 536	7 915	36.8%	5 809	27.0%	4 872	22.6%	1 714	8.0%	20 309	94.3%	847	112.7%	102.4%
Other own revenue	2 199	6 155	70	3.2%	140	6.4%	123	2.0%	307	5.0%	641	10.4%	35	(.2%)	772.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**44 077**	**48 371**	**9 051**	**20.5%**	**11 644**	**26.4%**	**10 120**	**20.9%**	**11 667**	**24.1%**	**42 481**	**87.8%**	**11 148**	**101.6%**	**4.7%**
Employee related costs	18 402	18 164	4 179	22.7%	5 332	29.0%	4 417	24.3%	4 422	24.3%	18 350	101.0%	17 043	94.4%	(74.1%)
Remuneration of councillors	1 876	2 014	426	22.7%	426	22.7%	478	23.7%	495	24.6%	1 826	90.6%	2 092	101.3%	(76.3%)
Debt impairment	115	-	-	-	-	-	-	-	-	-	-	-	2 830	-	(100.0%)
Depreciation and asset impairment	3 038	3 871	1 001	32.9%	935	30.8%	1 085	28.0%	769	19.9%	3 789	97.9%	8 309	295.5%	(90.7%)
Finance charges	151	268	-	-	157	104.1%	14	5.3%	40	14.9%	211	78.6%	362	84.2%	(88.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 031	10 015	1 207	29.9%	2 449	60.7%	1 177	11.7%	3 052	30.5%	7 884	78.7%	5 537	40.6%	(44.9%)
Transfers and grants	428	142	30	7.1%	119	27.8%	106	74.8%	(117)	(82.5%)	138	97.3%	354	77.9%	(133.0%)
Other expenditure	16 035	13 897	2 208	13.8%	2 227	13.9%	2 843	20.5%	3 005	21.6%	10 283	74.0%	(25 380)	105.0%	(111.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11**	**1**	**2 977**		**975**		**310**		**(5 240)**		**(978)**		**(7 370)**		
Transfers recognised - capital	7 530	-	1 970	26.2%	2 606	34.6%	3 357	-	1 623	-	9 556	-	2 389	-	(32.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 541**	**1**	**4 947**		**3 582**		**3 666**		**(3 617)**		**8 578**		**(4 982)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 541**	**1**	**4 947**		**3 582**		**3 666**		**(3 617)**		**8 578**		**(4 982)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 541**	**1**	**4 947**		**3 582**		**3 666**		**(3 617)**		**8 578**		**(4 982)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 541**	**1**	**4 947**		**3 582**		**3 666**		**(3 617)**		**8 578**		**(4 982)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**10 320**	**10 320**	**3 341**	**32.4%**	**2 304**	**22.3%**	**4 226**	**41.0%**	**2 984**	**28.9%**	**12 856**	**124.6%**	**3 480**	**64.7%**	**(14.3%)**
National Government	7 530	7 530	1 706	22.7%	2 869	38.1%	3 357	44.6%	2 597	34.5%	10 530	139.8%	3 580	63.8%	(27.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(426)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 530**	**7 530**	**1 706**	**22.7%**	**2 869**	**38.1%**	**3 357**	**44.6%**	**2 597**	**34.5%**	**10 530**	**139.8%**	**3 154**	**63.8%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 790	2 790	1 635	58.6%	(565)	(20.3%)	869	31.2%	387	13.9%	2 326	83.4%	327	67.3%	18.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 320**	**10 320**	**3 341**	**32.4%**	**2 304**	**22.3%**	**4 226**	**41.0%**	**2 984**	**28.9%**	**12 856**	**124.6%**	**3 480**	**64.7%**	**(14.3%)**
Governance and Administration	**890**	**632**	**40**	**4.5%**	**-**	**-**	**(72)**	**(11.5%)**	**767**	**121.3%**	**735**	**116.1%**	**645**	**152.6%**	**19.0%**
Executive & Council	625	535	20	3.2%	-	-	515	96.3%	767	143.3%	1 303	243.3%	304	819.3%	152.6%
Budget & Treasury Office	161	45	20	12.2%	-	-	(595)	(1 322.2%)	-	-	(575)	(1 278.4%)	319	107.6%	(100.0%)
Corporate Services	104	52	-	-	-	-	7	13.7%	-	-	7	13.7%	22	40.6%	(100.0%)
Community and Public Safety	**9 101**	**70**	**360**	**4.0%**	**1 232**	**13.5%**	**-**	**-**	**-**	**-**	**1 592**	**2 273.7%**	**875**	**67.5%**	**(100.0%)**
Community & Social Services	9 101	70	360	4.0%	1 232	13.5%	-	-	-	-	1 592	2 273.7%	498	64.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	377	105.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**325**	**9 617**	**2 942**	**905.2%**	**1 072**	**330.0%**	**4 299**	**44.7%**	**2 217**	**23.1%**	**10 530**	**109.5%**	**1 961**	**52.7%**	**13.1%**
Planning and Development	325	9 617	2 942	905.2%	1 072	330.0%	4 299	44.7%	2 217	23.1%	10 530	109.5%	1 961	37.6%	13.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	2 684.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**50 553**	**50 450**	**16 214**	**32.1%**	**15 020**	**29.7%**	**11 365**	**22.5%**	**4 596**	**9.1%**	**47 195**	**93.5%**	**4 909**	**143.0%**	**(6.4%)**
Property rates, penalties and collection charges	14 413	12 488	2 882	20.0%	2 705	18.8%	2 516	20.1%	3 394	27.2%	11 497	92.1%	2 926	47.4%	16.0%
Service charges	**2 242**	**2 209**	**213**	**9.5%**	**1 079**	**48.1%**	**451**	**20.4%**	**543**	**24.6%**	**2 285**	**103.5%**	**504**	**85.4%**	**7.6%**
Other revenue	3 391	5 533	360	10.6%	489	14.4%	1 040	18.8%	348	6.3%	2 236	40.4%	1 043	5 250.2%	(66.7%)
Government - operating	21 536	21 536	9 506	44.1%	5 954	27.6%	4 069	18.9%	-	-	19 529	90.7%	150	136.9%	(100.0%)
Government - capital	7 530	7 530	3 000	39.8%	4 530	60.2%	3 000	39.8%	-	-	10 530	139.8%	-	78.7%	-
Interest	1 441	1 155	254	17.6%	263	18.3%	290	25.1%	311	26.9%	1 118	96.8%	286	97.9%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 580)**	**(44 369)**	**(9 435)**	**23.2%**	**(9 469)**	**23.3%**	**(11 309)**	**25.5%**	**(10 745)**	**24.2%**	**(40 957)**	**92.3%**	**(10 529)**	**338.6%**	**2.0%**
Suppliers and employees	(40 241)	(44 227)	(9 435)	23.4%	(9 234)	22.9%	(11 290)	25.5%	(10 735)	24.3%	(40 693)	92.0%	(10 529)	345.5%	1.9%
Finance charges	(151)	-	-	-	(157)	104.0%	(19)	-	(10)	-	(186)	-	-	-	(100.0%)
Transfers and grants	(189)	(142)	-	-	(78)	41.4%	-	-	-	-	(78)	55.1%	-	-	-
Net Cash from/(used) Operating Activities	**9 973**	**6 081**	**6 780**	**68.0%**	**5 551**	**55.7%**	**56**	**.9%**	**(6 149)**	**(101.1%)**	**6 238**	**102.6%**	**(5 620)**	**22.6%**	**9.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 320)**	**(10 320)**	**(3 993)**	**38.7%**	**(1 653)**	**16.0%**	**(3 281)**	**31.8%**	**(2 637)**	**25.5%**	**(11 564)**	**112.1%**	**(3 560)**	**95.5%**	**(25.9%)**
Capital assets	(10 320)	(10 320)	(3 993)	38.7%	(1 653)	16.0%	(3 281)	31.8%	(2 637)	25.5%	(11 564)	112.1%	(3 560)	95.5%	(25.9%)
Net Cash from/(used) Investing Activities	**(10 320)**	**(10 320)**	**(3 993)**	**38.7%**	**(1 653)**	**16.0%**	**(3 281)**	**31.8%**	**(2 637)**	**25.5%**	**(11 564)**	**112.1%**	**(3 560)**	**95.5%**	**(25.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(736)**	**(753)**	**-**	**-**	**(283)**	**38.4%**	**-**	**-**	**(433)**	**57.5%**	**(716)**	**95.1%**	**(219)**	**40.4%**	**97.5%**
Repayment of borrowing	(736)	(753)	-	-	(283)	38.4%	-	-	(433)	57.5%	(716)	95.1%	(219)	40.4%	97.5%
Net Cash from/(used) Financing Activities	**(736)**	**(753)**	**-**	**-**	**(283)**	**38.4%**	**-**	**-**	**(433)**	**57.5%**	**(716)**	**95.1%**	**(219)**	**40.4%**	**97.5%**
Net Increase/(Decrease) in cash held	**(1 083)**	**(4 991)**	**2 786**	**(257.4%)**	**3 615**	**(333.9%)**	**(3 224)**	**64.6%**	**(9 219)**	**184.7%**	**(6 042)**	**121.0%**	**(9 400)**	**(22.8%)**	**(1.9%)**
Cash/cash equivalents at the year begin:	25 044	25 044	18 941	75.6%	21 728	86.8%	25 343	101.2%	22 118	88.3%	18 941	75.6%	24 056	303.2%	(8.1%)
Cash/cash equivalents at the year end:	**23 961**	**20 053**	**21 728**	**90.7%**	**25 343**	**105.8%**	**22 118**	**110.3%**	**12 900**	**64.3%**	**12 900**	**64.3%**	**14 657**	**58.5%**	**(12.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	0	-	921	29.9%	765	24.9%	1 390	45.2%	3 076	87.9%	-	-	11 353	369.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	.2%	138	37.4%	89	24.1%	142	38.3%	370	10.6%	-	-	1 364	369.0%
Receivables from Exchange Transactions - Property Rental Debtor	18	31.8%	9	17.1%	9	17.1%	19	34.1%	55	1.6%	-	-	204	369.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**18**	**.5%**	**1 068**	**30.5%**	**864**	**24.7%**	**1 550**	**44.3%**	**3 501**	**100.0%**	**-**	**-**	**12 921**	**369.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2	.5%	169	32.7%	127	24.6%	218	42.3%	516	14.8%	-	-	318	61.0%
Commercial	5	.5%	367	36.7%	239	23.9%	389	38.9%	1 000	28.6%	-	-	5 197	520.0%
Households	11	2.2%	162	32.0%	123	24.5%	209	41.3%	505	14.4%	-	-	5 383	1 066.0%
Other	-	-	371	25.1%	374	25.3%	735	49.6%	1 480	42.3%	-	-	2 022	136.0%
Total By Customer Group	**18**	**.5%**	**1 068**	**30.5%**	**864**	**24.7%**	**1 550**	**44.3%**	**3 501**	**100.0%**	**-**	**-**	**12 921**	**369.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	941	100.0%	-	-	-	-	-	-	941	12.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 579	100.0%	-	-	-	-	-	-	6 579	87.5%
Total	**7 520**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 520**	**100.0%**

Contact Details

Municipal Manager	Ms NC James	033 702 1060
Financial Manager	Mr Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**294 855**	**294 855**	**124 230**	**42.1%**	**58 330**	**19.8%**	**53 683**	**18.2%**	**56 078**	**19.0%**	**292 321**	**99.1%**	**38 937**	**95.9%**	**44.0%**
Property rates	91 493	91 493	64 473	70.5%	7 056	7.7%	8 989	9.8%	11 829	12.9%	92 348	100.9%	8 921	99.8%	32.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	107 388	107 388	27 790	25.9%	26 477	24.7%	20 224	18.8%	29 287	27.3%	103 778	96.6%	20 548	92.1%	42.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 738	14 738	6 119	41.5%	5 883	39.9%	6 009	40.8%	7 928	53.8%	25 939	176.0%	3 493	106.9%	127.0%
Service charges - other	1 213	1 213	290	23.9%	272	22.4%	280	23.1%	364	30.0%	1 206	99.4%	267	80.8%	36.2%
Rental of facilities and equipment	936	936	160	17.1%	511	54.6%	237	25.3%	246	26.3%	1 155	123.3%	167	100.7%	47.4%
Interest earned - external investments	2 701	2 701	1 135	42.0%	1 186	43.9%	1 472	54.5%	1 418	52.5%	5 211	192.9%	754	85.3%	88.0%
Interest earned - outstanding debtors	3 422	3 422	917	26.8%	1 193	34.9%	1 425	41.6%	1 505	44.0%	5 040	147.3%	770	37.9%	95.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 197	1 197	265	22.1%	224	18.7%	87	7.2%	82	6.9%	657	54.9%	247	60.6%	(66.6%)
Licences and permits	3 492	3 492	965	27.6%	1 050	30.1%	554	15.9%	832	23.8%	3 401	97.4%	802	105.0%	3.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 928	53 928	20 810	38.6%	15 409	28.6%	13 301	24.7%	1 557	2.9%	51 078	94.7%	1 994	94.1%	(21.9%)
Other own revenue	4 346	4 346	1 305	30.0%	(932)	(21.4%)	1 105	25.4%	778	17.9%	2 257	51.9%	975	110.3%	(20.2%)
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	250	2.5%	250	2.5%	-	-	(100.0%)
Operating Expenditure	**322 704**	**322 704**	**69 972**	**21.7%**	**85 321**	**26.4%**	**64 505**	**20.0%**	**87 736**	**27.2%**	**307 533**	**95.3%**	**62 986**	**91.9%**	**39.3%**
Employee related costs	96 948	96 948	20 364	21.0%	20 349	21.0%	21 458	22.1%	24 418	25.2%	86 588	89.3%	22 430	100.9%	8.9%
Remuneration of councillors	6 109	6 109	1 233	20.2%	1 210	19.8%	1 467	24.0%	1 354	22.2%	5 265	86.2%	1 007	79.0%	34.5%
Debt impairment	13 000	13 000	21	.2%	-	-	-	-	-	-	21	.2%	120	27.8%	(100.0%)
Depreciation and asset impairment	42 000	42 000	8 426	20.1%	38 518	91.7%	15 484	36.9%	10 208	24.3%	72 636	172.9%	9 567	92.4%	6.7%
Finance charges	1 536	1 536	471	30.7%	(91)	(5.9%)	456	29.7%	454	29.5%	1 290	83.9%	(160)	53.2%	(383.0%)
Bulk purchases	86 413	86 413	28 739	33.3%	16 098	18.6%	15 498	17.9%	16 211	18.8%	76 546	88.6%	14 702	90.5%	10.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	5.2%	-
Contracted services	24 599	24 599	3 570	14.5%	7 458	30.3%	4 450	18.1%	6 553	26.6%	22 031	89.6%	6 646	82.9%	(1.4%)
Transfers and grants	14 372	14 372	182	1.3%	40	.3%	24	.2%	15 966	111.1%	16 212	112.8%	247	130.2%	6 364.7%
Other expenditure	37 727	37 727	6 965	18.5%	1 739	4.6%	5 669	15.0%	12 572	33.3%	26 944	71.4%	8 428	115.3%	49.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 849)**	**(27 849)**	**54 258**		**(26 991)**		**(10 822)**		**(31 658)**		**(15 213)**		**(24 049)**		
Transfers recognised - capital	19 867	19 867	6 851	34.5%	3 927	19.8%	5 319	26.8%	4 042	20.3%	20 140	101.4%	18 827	96.1%	(78.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 982)**	**(7 982)**	**61 109**		**(23 064)**		**(5 503)**		**(27 616)**		**4 927**		**(5 222)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7 982)**	**(7 982)**	**61 109**		**(23 064)**		**(5 503)**		**(27 616)**		**4 927**		**(5 222)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 982)**	**(7 982)**	**61 109**		**(23 064)**		**(5 503)**		**(27 616)**		**4 927**		**(5 222)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 982)**	**(7 982)**	**61 109**		**(23 064)**		**(5 503)**		**(27 616)**		**4 927**		**(5 222)**		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**37 967**	**47 180**	**7 596**	**20.0%**	**7 754**	**20.4%**	**2 919**	**6.2%**	**6 107**	**12.9%**	**24 377**	**51.7%**	**17 190**	**89.2%**	**(64.5%)**
National Government	19 867	19 867	4 355	21.9%	3 445	17.3%	2 639	13.3%	1 684	8.5%	12 123	61.0%	7 507	71.4%	(77.6%)
Provincial Government	-	1 588	1 654	-	-	-	-	-	1 050	66.1%	2 705	170.3%	7 609	98.2%	(86.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 867**	**21 455**	**6 010**	**30.2%**	**3 445**	**17.3%**	**2 639**	**12.3%**	**2 735**	**12.7%**	**14 828**	**69.1%**	**15 116**	**86.3%**	**(81.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 100	25 725	1 586	8.8%	4 309	23.8%	280	1.1%	2 745	10.7%	8 921	34.7%	2 074	79.4%	32.4%
Public contributions and donations	-	-	-	-	-	-	-	-	627	-	627	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**37 967**	**47 180**	**7 596**	**20.0%**	**7 754**	**20.4%**	**2 919**	**6.2%**	**6 107**	**12.9%**	**24 377**	**51.7%**	**17 190**	**89.2%**	**(64.5%)**
Governance and Administration	**8 950**	**3 488**	**-**	**-**	**504**	**5.6%**	**921**	**26.4%**	**194**	**5.6%**	**1 619**	**46.4%**	**7 833**	**128.5%**	**(97.5%)**
Executive & Council	7 000	2 088	-	-	462	6.6%	921	44.1%	144	6.9%	1 528	73.2%	7 609	128.4%	(98.1%)
Budget & Treasury Office	100	900	-	-	42	41.9%	-	-	50	5.5%	92	10.2%	224	-	(77.7%)
Corporate Services	1 850	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 550**	**2 550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8.5%**	**-**
Community & Social Services	2 550	2 550	-	-	-	-	-	-	-	-	-	-	-	8.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 767**	**31 442**	**6 623**	**30.4%**	**6 534**	**30.0%**	**1 998**	**6.4%**	**5 529**	**17.6%**	**20 684**	**65.8%**	**8 935**	**76.3%**	**(38.1%)**
Planning and Development	5 167	8 950	-	-	-	-	-	-	-	-	-	-	661	-	(100.0%)
Road Transport	16 600	22 492	6 623	39.9%	6 534	39.4%	1 998	8.9%	5 529	24.6%	20 684	92.0%	8 275	60.1%	(33.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 700**	**9 700**	**973**	**20.7%**	**716**	**15.2%**	**-**	**-**	**383**	**4.0%**	**2 073**	**21.4%**	**422**	**32.8%**	**(9.1%)**
Electricity	4 700	7 700	973	20.7%	716	15.2%	-	-	383	5.0%	2 073	26.9%	422	32.8%	(9.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**282 280**	**282 280**	**125 098**	**44.3%**	**71 236**	**25.2%**	**62 063**	**22.0%**	**41 265**	**14.6%**	**299 662**	**106.2%**	**58 094**	**99.2%**	**(29.0%)**
Property rates, penalties and collection charges	82 344	82 344	52 188	63.4%	10 425	12.7%	9 651	11.7%	9 043	11.0%	81 306	98.7%	9 595	86.8%	(5.8%)
Service charges	**111 005**	**111 005**	**27 232**	**24.5%**	**27 513**	**24.8%**	**24 932**	**22.5%**	**24 278**	**21.9%**	**103 955**	**93.6%**	**22 420**	**83.3%**	**8.3%**
Other revenue	9 971	9 971	9 355	93.8%	8 754	87.8%	7 399	74.2%	7 653	76.8%	33 160	332.6%	8 323	359.1%	(8.0%)
Government - operating	53 928	53 928	19 791	36.7%	16 253	30.1%	12 019	22.3%	-	-	48 063	89.1%	6 670	112.2%	(100.0%)
Government - capital	19 867	19 867	16 281	81.9%	7 917	39.9%	7 611	38.3%	-	-	31 809	160.1%	10 882	101.5%	(100.0%)
Interest	5 166	5 166	251	4.9%	375	7.3%	237	4.6%	291	5.6%	1 154	22.3%	204	21.9%	42.5%
Dividends	-	-	-	-	-	-	215	-	-	-	215	-	-	-	-
Payments	**(252 469)**	**(252 469)**	**(63 011)**	**25.0%**	**(54 765)**	**21.7%**	**(49 608)**	**19.6%**	**(51 028)**	**20.2%**	**(218 413)**	**86.5%**	**(53 108)**	**106.8%**	**(3.9%)**
Suppliers and employees	(250 933)	(250 933)	(62 395)	24.9%	(49 045)	19.5%	(43 658)	17.4%	(50 958)	20.3%	(206 057)	82.1%	(53 108)	110.7%	(4.0%)
Finance charges	(1 536)	(1 536)	(615)	40.1%	(5 720)	372.3%	(5 950)	387.3%	(70)	4.6%	(12 356)	804.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 811**	**29 811**	**62 087**	**208.3%**	**16 471**	**55.2%**	**12 455**	**41.8%**	**(9 763)**	**(32.8%)**	**81 249**	**272.5%**	**4 986**	**83.4%**	**(295.8%)**
Cash Flow from Investing Activities															
Receipts	**11 250**	**11 250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 931**	**-**	**(100.0%)**
Proceeds on disposal of PPE	11 250	11 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	3 931	-	(100.0%)
Payments	**(37 967)**	**(37 967)**	**(7 596)**	**20.0%**	**(5 026)**	**13.2%**	**(8 674)**	**22.8%**	**(4 390)**	**11.6%**	**(25 686)**	**67.7%**	**(19 882)**	**99.0%**	**(77.9%)**
Capital assets	(37 967)	(37 967)	(7 596)	20.0%	(5 026)	13.2%	(8 674)	22.8%	(4 390)	11.6%	(25 686)	67.7%	(19 882)	99.0%	(77.9%)
Net Cash from/(used) Investing Activities	**(26 717)**	**(26 717)**	**(7 596)**	**28.4%**	**(5 026)**	**18.8%**	**(8 674)**	**32.5%**	**(4 390)**	**16.4%**	**(25 686)**	**96.1%**	**(15 951)**	**149.8%**	**(72.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(897)**	**(897)**	**(672)**	**74.9%**	**(445)**	**49.6%**	**(649)**	**72.3%**	**5 736**	**(639.2%)**	**3 970**	**(442.4%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(897)	(897)	(672)	74.9%	(445)	49.6%	(649)	72.3%	5 736	(639.2%)	3 970	(442.4%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(897)**	**(897)**	**(672)**	**74.9%**	**(445)**	**49.6%**	**(649)**	**72.3%**	**5 736**	**(639.2%)**	**3 970**	**(442.4%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 197**	**2 197**	**53 819**	**2 450.1%**	**10 999**	**500.7%**	**3 132**	**142.6%**	**(8 417)**	**(383.2%)**	**59 534**	**2 710.3%**	**(10 965)**	**(10.5%)**	**(23.2%)**
Cash/cash equivalents at the year begin:	54 727	54 727	52 716	96.3%	106 535	194.7%	117 534	214.8%	120 666	220.5%	52 716	96.3%	10 938	30.8%	1 003.2%
Cash/cash equivalents at the year end:	**56 924**	**56 924**	**106 535**	**187.2%**	**117 534**	**206.5%**	**120 666**	**212.0%**	**112 250**	**197.2%**	**112 250**	**197.2%**	**(27)**	**(.1%)**	**(413 755.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	5 338	36.5%	1 505	10.3%	660	4.5%	7 109	48.6%	14 612	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 025	15.2%	1 577	7.9%	751	3.8%	14 542	73.1%	19 895	34.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 697	15.2%	1 308	11.7%	925	8.3%	7 213	64.7%	11 143	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	458	6.8%	415	6.1%	331	4.9%	5 568	82.2%	6 773	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	1.9%	269	5.0%	188	3.5%	4 855	89.7%	5 413	9.4%	-	-	-	-
Total By Income Source	**10 619**	**18.4%**	**5 074**	**8.8%**	**2 855**	**4.9%**	**39 287**	**67.9%**	**57 835**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	111	37.1%	59	19.6%	(18)	(5.8%)	147	49.2%	300	.5%	-	-	-	-
Commercial	6 728	36.0%	2 087	11.2%	884	4.7%	9 001	48.1%	18 700	32.3%	-	-	-	-
Households	3 789	12.7%	2 923	9.8%	1 971	6.6%	21 157	70.9%	29 840	51.6%	-	-	-	-
Other	(9)	(.1%)	6	.1%	17	.2%	8 982	99.9%	8 995	15.6%	-	-	-	-
Total By Customer Group	**10 619**	**18.4%**	**5 074**	**8.8%**	**2 855**	**4.9%**	**39 287**	**67.9%**	**57 835**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	26.2%	324	73.8%	-	-	-	-	440	38.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	487	69.5%	213	30.5%	-	-	-	-	701	61.4%
Total	**603**	**52.8%**	**538**	**47.2%**	**-**	**-**	**-**	**-**	**1 140**	**100.0%**

Contact Details

Municipal Manager	Mr Nyaniso Msiya	039 797 6601
Financial Manager	Ms Thando Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**112 543**	**125 780**	**52 963**	**47.1%**	**35 311**	**31.4%**	**27 981**	**22.2%**	**8 988**	**7.1%**	**125 243**	**99.6%**	**8 182**	**63.4%**	**9.9%**
Property rates	12 980	12 983	13 289	102.4%	(234)	(1.8%)	(105)	(.8%)	113	.9%	13 063	100.6%	(127)	101.3%	(188.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 878	1 878	430	22.9%	389	20.7%	410	21.8%	447	23.8%	1 676	89.2%	236	68.6%	89.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	474	479	293	61.8%	210	44.4%	227	47.4%	237	49.4%	967	201.9%	206	160.7%	15.1%
Interest earned - external investments	3 000	4 500	1 027	34.2%	1 534	51.1%	1 770	39.3%	2 073	46.1%	6 404	142.3%	1 533	108.7%	35.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	472	235.9%	52	26.0%	731	365.6%	253	126.5%	1 508	754.0%	253	240.6%	.2%
Licences and permits	3 020	3 520	880	29.1%	960	31.8%	875	24.9%	856	24.3%	3 570	101.4%	850	104.7%	.7%
Agency services	700	700	203	29.0%	210	30.0%	191	27.2%	146	20.9%	750	107.1%	149	97.8%	(1.8%)
Transfers recognised - operational	90 100	90 100	36 108	40.1%	31 822	35.3%	23 381	26.0%	4 423	4.9%	95 735	106.3%	4 637	54.1%	(4.6%)
Other own revenue	191	11 420	261	137.0%	368	193.4%	501	4.4%	440	3.8%	1 570	13.7%	285	267.6%	54.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	161	6.4%	(100.0%)
Operating Expenditure	**124 671**	**125 444**	**24 521**	**19.7%**	**25 912**	**20.8%**	**22 048**	**17.6%**	**43 474**	**34.7%**	**115 956**	**92.4%**	**25 758**	**59.8%**	**68.8%**
Employee related costs	55 135	54 029	11 048	20.0%	13 863	25.1%	11 967	22.1%	15 322	28.4%	52 200	96.6%	10 557	90.2%	45.1%
Remuneration of councillors	7 556	6 933	1 617	21.4%	1 677	22.2%	1 957	28.2%	1 887	27.2%	7 138	103.0%	1 948	90.5%	(3.1%)
Debt impairment	1 700	1 700	-	-	-	-	-	-	-	-	-	-	228	22.8%	(100.0%)
Depreciation and asset impairment	18 000	18 000	6 339	35.2%	2 914	16.2%	1 497	8.3%	16 740	93.0%	27 491	152.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 311	4 291	273	6.3%	544	12.6%	514	12.0%	1 595	37.2%	2 925	68.2%	602	-	165.1%
Contracted services	6 073	6 684	1 222	20.1%	1 209	19.9%	1 191	17.8%	1 625	24.3%	5 248	78.5%	818	19.0%	98.8%
Transfers and grants	2 465	2 465	381	15.5%	288	11.7%	353	14.3%	274	11.1%	1 297	52.6%	454	-	(39.6%)
Other expenditure	29 430	31 342	3 640	12.4%	5 417	18.4%	4 569	14.6%	6 031	19.2%	19 657	62.7%	11 147	49.2%	(45.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Surplus/(Deficit)	**(12 128)**	**336**	**28 442**		**9 399**		**5 933**		**(34 487)**		**9 287**		**(17 576)**		
Transfers recognised - capital	73 624	88 624	13 753	18.7%	15 947	21.7%	16 834	19.0%	22 668	25.6%	69 201	78.1%	4 761	62.0%	376.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 496**	**88 960**	**42 195**		**25 346**		**22 767**		**(11 818)**		**78 489**		**(12 815)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 496**	**88 960**	**42 195**		**25 346**		**22 767**		**(11 818)**		**78 489**		**(12 815)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 496**	**88 960**	**42 195**		**25 346**		**22 767**		**(11 818)**		**78 489**		**(12 815)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 496**	**88 960**	**42 195**		**25 346**		**22 767**		**(11 818)**		**78 489**		**(12 815)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**88 189**	**102 526**	**14 625**	**16.6%**	**19 474**	**22.1%**	**19 661**	**19.2%**	**25 353**	**24.7%**	**79 113**	**77.2%**	**6 647**	**44.6%**	**281.4%**
National Government	54 536	68 602	12 588	23.1%	16 182	29.7%	6 135	8.9%	10 179	14.8%	45 084	65.7%	5 337	71.7%	90.7%
Provincial Government	9 957	-	394	4.0%	1 170	11.8%	11 533	-	10 187	-	23 285	-	1 790	40.0%	469.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 493**	**68 602**	**12 982**	**20.1%**	**17 353**	**26.9%**	**17 668**	**25.8%**	**20 366**	**29.7%**	**68 369**	**99.7%**	**7 127**	**58.1%**	**185.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 696	21 503	1 643	6.9%	2 070	8.7%	1 993	9.3%	4 987	23.2%	10 694	49.7%	(479)	12.6%	(1 140.3%)
Public contributions and donations	-	12 421	-	-	51	-	-	-	-	-	51	.4%	-	-	-
Capital Expenditure Standard Classification	**88 189**	**102 526**	**14 625**	**16.6%**	**19 474**	**22.1%**	**19 661**	**19.2%**	**25 353**	**24.7%**	**79 113**	**77.2%**	**6 647**	**44.6%**	**281.4%**
Governance and Administration	**6 010**	**4 845**	**109**	**1.8%**	**202**	**3.4%**	**359**	**7.4%**	**22**	**.4%**	**691**	**14.3%**	**57**	**40.9%**	**(61.9%)**
Executive & Council	1 550	800	-	-	12	.8%	253	31.6%	-	-	265	33.1%	(26)	52.2%	(100.0%)
Budget & Treasury Office	1 605	1 105	58	3.6%	23	1.4%	14	1.3%	22	2.0%	116	10.5%	(3)	6.5%	(833.0%)
Corporate Services	2 855	2 940	51	1.8%	167	5.9%	92	3.1%	-	-	310	10.6%	86	33.8%	(100.0%)
Community and Public Safety	**17 953**	**15 099**	**636**	**3.5%**	**2 347**	**13.1%**	**4 892**	**32.4%**	**5 962**	**39.5%**	**13 838**	**91.6%**	**985**	**41.3%**	**505.3%**
Community & Social Services	17 953	15 099	636	3.5%	2 347	13.1%	4 892	32.4%	5 962	39.5%	13 838	91.6%	870	40.0%	585.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	67.5%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	115	41.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 226**	**82 582**	**13 880**	**21.6%**	**16 925**	**26.4%**	**14 410**	**17.4%**	**19 369**	**23.5%**	**64 584**	**78.2%**	**5 953**	**46.2%**	**225.4%**
Planning and Development	-	-	13 332	-	16 001	-	14 410	-	19 369	-	63 112	-	14	.5%	138 995.7%
Road Transport	64 226	82 582	548	.9%	924	1.4%	-	-	-	-	1 473	1.8%	5 939	57.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(347)**	**26.0%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(347)	(18.3%)	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**174 011**	**174 011**	**71 175**	**40.9%**	**93 705**	**53.9%**	**74 518**	**42.8%**	**5 900**	**3.4%**	**245 298**	**141.0%**	**38 387**	**905.2%**	**(84.6%)**
Property rates, penalties and collection charges	10 514	10 514	1 394	13.3%	3 195	30.4%	2 617	24.9%	1 282	12.2%	8 489	80.7%	780	44.6%	64.4%
Service charges	**1 521**	**1 521**	**337**	**22.2%**	**383**	**25.2%**	**726**	**47.7%**	**121**	**7.9%**	**1 567**	**103.0%**	**393**	**81.3%**	**(69.3%)**
Other revenue	4 585	4 585	21 178	461.9%	60 863	1 327.4%	32 178	701.8%	2 446	53.3%	116 665	2 544.4%	36 384	2 517.2%	(93.3%)
Government - operating	90 100	90 100	38 794	43.1%	28 409	31.5%	21 307	23.6%	(21)	-	88 489	98.2%	0	-	(4 864.4%)
Government - capital	64 291	64 291	8 400	13.1%	-	-	15 935	24.8%	-	-	24 335	37.9%	-	-	-
Interest	3 000	3 000	1 071	35.7%	854	28.5%	1 754	58.5%	2 073	69.1%	5 752	191.7%	830	68.3%	149.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(104 971)**	**(104 971)**	**(79 382)**	**75.6%**	**(74 924)**	**71.4%**	**(52 575)**	**50.1%**	**(51 472)**	**49.0%**	**(258 352)**	**246.1%**	**(71 795)**	**224.7%**	**(28.3%)**
Suppliers and employees	(102 506)	(102 506)	(79 197)	77.3%	(74 730)	72.9%	(52 219)	50.9%	(51 066)	49.8%	(257 212)	250.9%	(68 664)	225.2%	(25.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 465)	(2 465)	(184)	7.5%	(194)	7.9%	(357)	14.5%	(406)	16.5%	(1 141)	46.3%	(3 131)	207.1%	(87.0%)
Net Cash from/(used) Operating Activities	**69 040**	**69 040**	**(8 207)**	**(11.9%)**	**18 781**	**27.2%**	**21 942**	**31.8%**	**(45 571)**	**(66.0%)**	**(13 054)**	**(18.9%)**	**(33 408)**	**(19.4%)**	**36.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 343)**	**-**	**(1 343)**	**-**	**373**	**-**	**(460.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	(1 343)	-	(1 343)	-	373	-	(460.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(88 188)**	**(88 188)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(248)**	**13.0%**	**(100.0%)**
Capital assets	(88 188)	(88 188)	-	-	-	-	-	-	-	-	-	-	(248)	13.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(88 188)**	**(88 188)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 343)**	**1.5%**	**(1 343)**	**1.5%**	**125**	**12.3%**	**(1 175.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 148)**	**(19 148)**	**(8 207)**	**42.9%**	**18 781**	**(98.1%)**	**21 942**	**(114.6%)**	**(46 914)**	**245.0%**	**(14 398)**	**75.2%**	**(33 284)**	**(5.3%)**	**41.0%**
Cash/cash equivalents at the year begin:	63 731	63 731	-	-	(8 207)	(12.9%)	10 575	16.6%	32 517	51.0%	-	-	40 096	-	(18.9%)
Cash/cash equivalents at the year end:	**44 584**	**44 584**	**(8 207)**	**(18.4%)**	**10 575**	**23.7%**	**32 517**	**72.9%**	**(14 398)**	**(32.3%)**	**(14 398)**	**(32.3%)**	**6 813**	**(5.3%)**	**(311.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5	-	460	2.2%	432	2.1%	19 848	95.7%	20 745	84.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	260	7.3%	87	2.5%	81	2.3%	3 132	88.0%	3 560	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	94	100.0%	94	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	784	100.0%	784	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 580)	219.8%	32	(4.5%)	28	(3.9%)	801	(111.4%)	(719)	(2.9%)	-	-	-	-
Total By Income Source	**(1 314)**	**(5.4%)**	**579**	**2.4%**	**541**	**2.2%**	**24 668**	**100.8%**	**24 474**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(358)	(5.4%)	60	.9%	60	.9%	6 911	103.6%	6 672	27.3%	-	-	-	-
Commercial	(849)	(8.8%)	303	3.2%	282	2.9%	9 884	102.7%	9 620	39.3%	-	-	-	-
Households	(109)	(1.3%)	217	2.6%	199	2.4%	7 872	96.2%	8 180	33.4%	-	-	-	-
Other	2	65.4%	0	.4%	0	.4%	1	33.7%	3	-	-	-	-	-
Total By Customer Group	**(1 314)**	**(5.4%)**	**579**	**2.4%**	**541**	**2.2%**	**24 668**	**100.8%**	**24 474**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	857	86.1%	112	11.3%	12	1.3%	14	1.4%	995	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**857**	**86.1%**	**112**	**11.3%**	**12**	**1.3%**	**14**	**1.4%**	**995**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**195 951**	**199 520**	**75 577**	**38.6%**	**58 118**	**29.7%**	**44 049**	**22.1%**	**6 136**	**3.1%**	**183 880**	**92.2%**	**3 457**	**104.3%**	**77.5%**
Property rates	7 922	10 380	6 591	83.2%	1 250	15.8%	1 248	12.0%	1 295	12.5%	10 384	100.0%	1 153	113.9%	12.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	786	830	209	26.6%	207	26.3%	207	25.0%	207	24.9%	830	100.0%	195	89.7%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 147	1 081	201	17.5%	253	22.0%	181	16.8%	202	18.7%	837	77.4%	219	80.2%	(7.8%)
Interest earned - external investments	3 887	4 532	1 089	28.0%	1 027	26.4%	1 341	29.6%	1 532	33.8%	4 990	110.1%	929	122.7%	64.9%
Interest earned - outstanding debtors	250	100	22	8.6%	30	11.9%	15	14.9%	36	36.4%	103	102.7%	41	53.7%	(10.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 000	900	170	17.0%	205	20.5%	123	13.6%	102	11.4%	600	66.7%	174	68.4%	(41.1%)
Licences and permits	375	420	94	25.2%	108	28.9%	103	24.5%	89	21.2%	395	93.9%	93	130.7%	(4.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	178 247	178 247	66 465	37.3%	54 337	30.5%	40 321	22.6%	788	.4%	161 910	90.8%	-	102.4%	(100.0%)
Other own revenue	2 337	3 030	736	31.5%	701	30.0%	511	16.8%	1 885	62.2%	3 833	126.5%	653	151.4%	188.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**205 360**	**209 281**	**60 519**	**29.5%**	**60 193**	**29.3%**	**45 816**	**21.9%**	**50 588**	**24.2%**	**217 116**	**103.7%**	**41 750**	**98.5%**	**21.2%**
Employee related costs	50 011	56 492	12 490	25.0%	12 928	25.8%	14 460	25.6%	14 308	25.3%	54 185	95.9%	12 112	99.3%	18.1%
Remuneration of councillors	14 968	14 798	3 609	24.1%	3 612	24.1%	4 016	27.1%	3 627	24.5%	14 863	100.4%	4 089	91.8%	(11.3%)
Debt impairment	63	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 965	39 837	10 395	28.1%	10 174	27.5%	9 517	23.9%	10 457	26.2%	40 542	101.8%	10 216	263.4%	2.4%
Finance charges	900	765	233	25.9%	-	-	471	61.5%	-	-	704	92.0%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 852	6 637	1 837	26.8%	1 498	21.9%	1 721	25.9%	1 719	25.9%	6 774	102.1%	2 354	110.5%	(27.0%)
Transfers and grants	23 900	24 762	1 740	7.3%	14 726	61.6%	4 539	18.3%	3 877	15.7%	24 884	100.5%	892	108.8%	334.6%
Other expenditure	71 702	63 490	30 216	42.1%	17 255	24.1%	11 092	17.5%	16 601	26.1%	75 163	118.4%	12 088	61.6%	37.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 409)**	**(9 761)**	**15 058**		**(2 075)**		**(1 767)**		**(44 452)**		**(33 236)**		**(38 293)**		
Transfers recognised - capital	40 299	42 299	18 464	45.8%	14 470	35.9%	12 619	29.8%	6 595	15.6%	52 148	123.3%	-	97.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 890**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 856)**		**18 912**		**(38 293)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30 890**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 856)**		**18 912**		**(38 293)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 890**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 856)**		**18 912**		**(38 293)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 890**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 856)**		**18 912**		**(38 293)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**58 149**	**82 969**	**27 845**	**47.9%**	**16 703**	**28.7%**	**15 746**	**19.0%**	**10 587**	**12.8%**	**70 881**	**85.4%**	**30 035**	**79.7%**	**(64.8%)**
National Government	40 299	40 299	15 523	38.5%	14 470	35.9%	11 390	28.3%	6 595	16.4%	47 978	119.1%	16 900	83.6%	(61.0%)
Provincial Government	-	2 000	2 941	-	-	-	-	-	-	-	2 941	147.0%	2 602	87.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 299**	**42 299**	**18 464**	**45.8%**	**14 470**	**35.9%**	**11 390**	**26.9%**	**6 595**	**15.6%**	**50 919**	**120.4%**	**19 502**	**84.0%**	**(66.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	5 001	50.0%	(100.0%)
Internally generated funds	17 850	40 670	9 381	52.6%	2 233	12.5%	4 356	10.7%	3 992	9.8%	19 962	49.1%	5 532	73.4%	(27.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 149**	**82 969**	**27 845**	**47.9%**	**16 703**	**28.7%**	**15 746**	**19.0%**	**10 587**	**12.8%**	**70 881**	**85.4%**	**30 035**	**79.7%**	**(64.8%)**
Governance and Administration	**2 250**	**5 304**	**3 387**	**150.6%**	**235**	**10.4%**	**191**	**3.6%**	**175**	**3.3%**	**3 989**	**75.2%**	**212**	**53.2%**	**(17.4%)**
Executive & Council	100	100	44	44.1%	7	6.7%	24	23.6%	48	48.4%	123	122.8%	42	123.3%	16.5%
Budget & Treasury Office	500	525	320	64.0%	85	17.0%	112	21.4%	13	2.5%	531	101.1%	71	171.7%	(81.5%)
Corporate Services	1 650	4 679	3 023	183.2%	143	8.7%	55	1.2%	114	2.4%	3 335	71.3%	99	34.3%	14.5%
Community and Public Safety	**5 150**	**4 550**	**2 770**	**53.8%**	**1 677**	**32.6%**	**24**	**.5%**	**38**	**.8%**	**4 510**	**99.1%**	**191**	**23.5%**	**(79.9%)**
Community & Social Services	5 150	4 550	2 770	53.8%	1 677	32.6%	24	.5%	38	.8%	4 510	99.1%	191	23.5%	(79.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 749**	**73 115**	**21 687**	**42.7%**	**14 790**	**29.1%**	**15 531**	**21.2%**	**10 373**	**14.2%**	**62 382**	**85.3%**	**29 631**	**81.0%**	**(65.0%)**
Planning and Development	550	550	402	73.1%	96	17.4%	-	-	13	2.4%	511	93.0%	-	6.1%	(100.0%)
Road Transport	50 199	72 565	21 285	42.4%	14 695	29.3%	15 531	21.4%	10 360	14.3%	61 871	85.3%	29 631	81.3%	(65.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**234 781**	**240 149**	**106 565**	**45.4%**	**70 560**	**30.1%**	**62 127**	**25.9%**	**4 645**	**1.9%**	**243 896**	**101.6%**	**3 102**	**100.8%**	**49.7%**
Property rates, penalties and collection charges	6 813	8 927	1 798	26.4%	2 055	30.2%	1 300	14.6%	537	6.0%	5 690	63.7%	792	85.3%	(32.2%)
Service charges	**676**	**714**	**212**	**31.4%**	**212**	**31.3%**	**208**	**29.1%**	**261**	**36.5%**	**892**	**125.1%**	**201**	**101.7%**	**29.8%**
Other revenue	4 859	5 431	1 212	24.9%	1 267	26.1%	917	16.9%	2 279	42.0%	5 675	104.5%	1 139	122.9%	100.0%
Government - operating	178 247	178 247	87 232	48.9%	50 969	28.6%	38 367	21.5%	-	-	176 568	99.1%	-	102.4%	-
Government - capital	40 299	42 299	15 000	37.2%	15 000	37.2%	19 978	47.2%	-	-	49 978	118.2%	-	97.6%	-
Interest	3 887	4 532	1 111	28.6%	1 057	27.2%	1 356	29.9%	1 568	34.6%	5 093	112.4%	969	117.4%	61.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(159 772)**	**(163 605)**	**(48 880)**	**30.6%**	**(43 495)**	**27.2%**	**(35 591)**	**21.8%**	**(39 271)**	**24.0%**	**(167 237)**	**102.2%**	**(31 655)**	**86.8%**	**24.1%**
Suppliers and employees	(137 972)	(141 417)	(44 984)	32.6%	(32 634)	23.7%	(31 279)	22.1%	(36 254)	25.6%	(145 151)	102.6%	(31 426)	86.7%	15.4%
Finance charges	(900)	(765)	(233)	25.9%	-	-	(471)	61.5%	-	-	(704)	92.0%	-	-	-
Transfers and grants	(20 900)	(21 423)	(3 663)	17.5%	(10 861)	52.0%	(3 841)	17.9%	(3 017)	14.1%	(21 383)	99.8%	(229)	98.9%	1 217.1%
Net Cash from/(used) Operating Activities	**75 010**	**76 544**	**57 684**	**76.9%**	**27 065**	**36.1%**	**26 536**	**34.7%**	**(34 626)**	**(45.2%)**	**76 659**	**100.1%**	**(28 553)**	**118.7%**	**21.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 749)**	**(84 619)**	**(27 845)**	**47.4%**	**(17 965)**	**30.6%**	**(15 740)**	**18.6%**	**(10 587)**	**12.5%**	**(72 136)**	**85.2%**	**(30 035)**	**79.7%**	**(64.8%)**
Capital assets	(58 749)	(84 619)	(27 845)	47.4%	(17 965)	30.6%	(15 740)	18.6%	(10 587)	12.5%	(72 136)	85.2%	(30 035)	79.7%	(64.8%)
Net Cash from/(used) Investing Activities	**(58 749)**	**(84 619)**	**(27 845)**	**47.4%**	**(17 965)**	**30.6%**	**(15 740)**	**18.6%**	**(10 587)**	**12.5%**	**(72 136)**	**85.2%**	**(30 035)**	**79.7%**	**(64.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**10 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 000**	**100.0%**	**10 000**	**100.0%**	**(100.0%)**
Short term loans	-	10 000	-	-	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Borrowing long term/refinancing	-	-	10 000	-	-	-	-	-	-	-	10 000	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 000)**	**(10 000)**	**(10 000)**	**100.0%**	**-**	**-**	**(10 000)**	**100.0%**	**-**	**-**	**(20 000)**	**200.0%**	**-**	**-**	**-**
Repayment of borrowing	(10 000)	(10 000)	(10 000)	100.0%	-	-	(10 000)	100.0%	-	-	(20 000)	200.0%	-	-	-
Net Cash from/(used) Financing Activities	**(10 000)**	**-**	**-**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**(10 000)**	**-**	**10 000**	**100.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6 261**	**(8 074)**	**29 839**	**476.6%**	**9 100**	**145.3%**	**796**	**(9.9%)**	**(45 213)**	**560.0%**	**(5 477)**	**67.8%**	**(48 588)**	**2 181.5%**	**(6.9%)**
Cash/cash equivalents at the year begin:	53 768	94 283	94 283	175.4%	124 123	230.8%	133 223	141.3%	134 019	142.1%	94 283	100.0%	142 620	99.8%	(6.0%)
Cash/cash equivalents at the year end:	**60 029**	**86 209**	**124 123**	**206.8%**	**133 223**	**221.9%**	**134 019**	**155.5%**	**88 806**	**103.0%**	**88 806**	**103.0%**	**94 033**	**174.9%**	**(5.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	177	4.5%	184	4.6%	62	1.6%	3 550	89.4%	3 972	58.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	71	5.0%	54	3.8%	50	3.5%	1 253	87.7%	1 428	20.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	51	19.9%	17	6.6%	9	3.5%	179	70.0%	255	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	19	3.2%	18	3.1%	18	3.0%	531	90.6%	586	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	13.1%	40	6.9%	5	.9%	460	79.2%	580	8.5%	(156)	(26.8%)	-	-
Total By Income Source	**393**	**5.8%**	**313**	**4.6%**	**144**	**2.1%**	**5 972**	**87.5%**	**6 822**	**100.0%**	**(156)**	**(2.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	.1%	2	.1%	1	-	1 755	99.8%	1 759	25.8%	(40)	(2.3%)	-	-
Commercial	252	12.7%	132	6.7%	33	1.7%	1 565	78.9%	1 982	29.1%	(98)	(4.9%)	-	-
Households	119	4.7%	157	6.2%	97	3.8%	2 162	85.3%	2 535	37.2%	(18)	(.7%)	-	-
Other	20	3.7%	22	4.0%	13	2.4%	490	89.9%	545	8.0%	-	-	-	-
Total By Customer Group	**393**	**5.8%**	**313**	**4.6%**	**144**	**2.1%**	**5 972**	**87.5%**	**6 822**	**100.0%**	**(156)**	**(2.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 065	100.0%	-	-	-	-	-	-	1 065	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	416	100.0%	-	-	-	-	-	-	416	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 095	100.0%	-	-	-	-	-	-	21 095	93.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 576**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**22 576**	**100.0%**

Contact Details

Municipal Manager	Mr ZS Sikhosana	039 259 5309
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**369 998**	**377 191**	**117 532**	**31.8%**	**92 721**	**25.1%**	**74 480**	**19.7%**	**10 158**	**2.7%**	**294 890**	**78.2%**	**15 108**	**91.0%**	**(32.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	38 409	38 409	12 216	31.8%	8 254	21.5%	7 706	20.1%	5 012	13.0%	33 188	86.4%	12 155	111.7%	(58.8%)
Service charges - sanitation revenue	16 461	16 461	1 282	7.8%	3 538	21.5%	3 302	20.1%	2 148	13.0%	10 270	62.4%	-	84.4%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 032	1 032	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 435	3 675	1 165	26.3%	828	18.7%	584	15.9%	421	11.5%	2 998	81.6%	572	99.3%	(26.4%)
Interest earned - outstanding debtors	6 360	8 000	2 004	31.5%	2 119	33.3%	2 254	28.2%	2 297	28.7%	8 673	108.4%	2 012	124.1%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	302 323	308 503	100 434	33.2%	77 710	25.7%	60 258	19.5%	-	-	238 402	77.3%	-	90.9%	-
Other own revenue	978	1 110	431	44.1%	272	27.8%	375	33.8%	280	25.2%	1 358	122.4%	369	14.8%	(24.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**397 581**	**439 649**	**78 143**	**19.7%**	**126 435**	**31.8%**	**106 408**	**24.2%**	**99 752**	**22.7%**	**410 737**	**93.4%**	**129 616**	**91.3%**	**(23.0%)**
Employee related costs	122 390	124 391	27 908	22.8%	29 007	23.7%	30 641	24.6%	29 850	24.0%	117 406	94.4%	25 809	99.0%	15.7%
Remuneration of councillors	7 321	7 321	1 417	19.4%	1 456	19.9%	1 647	22.5%	1 518	20.7%	6 038	82.5%	1 651	85.4%	(8.1%)
Debt impairment	24 692	24 692	-	-	12 346	50.0%	-	-	-	-	12 346	50.0%	15 215	66.2%	(100.0%)
Depreciation and asset impairment	30 300	30 600	-	-	15 000	49.5%	29 519	96.5%	6 546	21.4%	51 065	166.9%	36 240	103.5%	(81.9%)
Finance charges	2 278	1 164	29	1.3%	1 155	50.7%	-	-	1 073	92.1%	2 258	193.9%	1 204	80.6%	(10.8%)
Bulk purchases	8 706	9 852	2 184	25.1%	2 796	32.1%	1 912	19.4%	2 455	24.9%	9 348	94.9%	2 239	111.8%	9.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 015	53 356	11 843	37.0%	13 783	43.1%	7 636	14.3%	7 971	14.9%	41 233	77.3%	9 599	102.1%	(17.0%)
Transfers and grants	-	-	8 144	-	3 952	-	4 000	-	-	-	16 096	-	6 500	104.8%	(100.0%)
Other expenditure	169 879	188 274	26 617	15.7%	46 939	27.6%	31 052	16.5%	50 339	26.7%	154 947	82.3%	31 159	80.7%	61.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 583)**	**(62 458)**	**39 389**		**(33 714)**		**(31 928)**		**(89 594)**		**(115 847)**		**(114 508)**		
Transfers recognised - capital	298 290	244 290	-	-	108 157	36.3%	137 842	56.4%	17 699	7.2%	263 698	107.9%	-	46.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 895)**		**147 851**		**(114 508)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 895)**		**147 851**		**(114 508)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 895)**		**147 851**		**(114 508)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 895)**		**147 851**		**(114 508)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**306 650**	**278 348**	**30 155**	**9.8%**	**80 778**	**26.3%**	**44 598**	**16.0%**	**44 881**	**16.1%**	**200 412**	**72.0%**	**18 838**	**73.1%**	**138.2%**
National Government	270 790	244 290	29 186	10.8%	78 971	29.2%	44 513	18.2%	44 798	18.3%	197 468	80.8%	18 838	74.5%	137.8%
Provincial Government	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**298 290**	**271 790**	**29 186**	**9.8%**	**78 971**	**26.5%**	**44 513**	**16.4%**	**44 798**	**16.5%**	**197 468**	**72.7%**	**18 838**	**74.5%**	**137.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 360	6 558	969	11.6%	1 807	21.6%	84	1.3%	83	1.3%	2 944	44.9%	-	9.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**306 650**	**278 348**	**30 155**	**9.8%**	**80 778**	**26.3%**	**44 598**	**16.0%**	**44 881**	**16.1%**	**200 412**	**72.0%**	**18 838**	**73.1%**	**138.2%**
Governance and Administration	**2 600**	**1 643**	**264**	**10.1%**	**195**	**7.5%**	**(295)**	**(17.9%)**	**83**	**5.1%**	**247**	**15.0%**	**671**	**110.1%**	**(87.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 600	1 643	264	10.1%	195	7.5%	(295)	(17.9%)	83	5.1%	247	15.0%	671	110.1%	(87.6%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 800**	**27 900**	**400**	**1.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**400**	**1.4%**	**154**	**25.4%**	**(100.0%)**
Planning and Development	24 800	27 900	400	1.6%	-	-	-	-	-	-	400	1.4%	154	25.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**279 250**	**248 805**	**29 492**	**10.6%**	**80 583**	**28.9%**	**44 893**	**18.0%**	**44 798**	**18.0%**	**199 766**	**80.3%**	**18 013**	**73.0%**	**148.7%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 500	3 605	705	20.2%	3 245	92.7%	379	10.5%	-	-	4 330	120.1%	1 999	65.4%	(100.0%)
Waste Water Management	275 750	245 200	28 786	10.4%	77 338	28.0%	44 513	18.2%	44 798	18.3%	195 436	79.7%	16 014	73.1%	179.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**639 084**	**593 299**	**241 254**	**37.8%**	**156 538**	**24.5%**	**148 100**	**25.0%**	**19 092**	**3.2%**	**564 985**	**95.2%**	**13 539**	**98.4%**	**41.0%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**30 746**	**30 746**	**11 779**	**38.3%**	**7 160**	**23.3%**	**8 818**	**28.7%**	**7 179**	**23.3%**	**34 935**	**113.6%**	**10 596**	**100.7%**	**(32.2%)**
Other revenue	10	1 465	431	4 316.1%	269	2 686.1%	375	25.6%	280	19.1%	1 355	92.5%	279	177.1%	.3%
Government - operating	302 323	308 503	102 198	33.8%	82 900	27.4%	60 330	19.6%	2 372	.8%	247 800	80.3%	17	94.6%	13 899.7%
Government - capital	298 290	244 290	123 677	41.5%	63 263	21.2%	75 738	31.0%	6 524	2.7%	269 203	110.2%	201	100.1%	3 138.0%
Interest	7 714	8 294	3 168	41.1%	2 947	38.2%	2 839	34.2%	2 738	33.0%	11 692	141.0%	2 446	162.4%	11.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(342 589)**	**(330 640)**	**(144 113)**	**42.1%**	**(116 847)**	**34.1%**	**(92 481)**	**28.0%**	**(28 734)**	**8.7%**	**(382 174)**	**115.6%**	**(90 434)**	**132.5%**	**(68.2%)**
Suppliers and employees	(340 356)	(327 622)	(135 939)	39.9%	(111 739)	32.8%	(88 481)	27.0%	(27 661)	8.4%	(363 820)	111.0%	(82 659)	135.6%	(66.5%)
Finance charges	(2 233)	(1 114)	(29)	1.3%	(1 155)	51.7%	-	-	(1 073)	96.3%	(2 258)	202.6%	(1 275)	82.8%	(15.8%)
Transfers and grants	-	(1 904)	(8 144)	-	(3 952)	-	(4 000)	210.1%	-	-	(16 096)	845.4%	(6 500)	104.8%	(100.0%)
Net Cash from/(used) Operating Activities	**296 494**	**262 659**	**97 141**	**32.8%**	**39 692**	**13.4%**	**55 620**	**21.2%**	**(9 642)**	**(3.7%)**	**182 811**	**69.6%**	**(76 895)**	**66.6%**	**(87.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(248 610)**	**(276 912)**	**(30 155)**	**12.1%**	**(79 963)**	**32.2%**	**(44 598)**	**16.1%**	**(44 881)**	**16.2%**	**(199 598)**	**72.1%**	**(18 838)**	**69.1%**	**138.2%**
Capital assets	(248 610)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(44 881)	16.2%	(199 598)	72.1%	(18 838)	69.1%	138.2%
Net Cash from/(used) Investing Activities	**(248 610)**	**(276 912)**	**(30 155)**	**12.1%**	**(79 963)**	**32.2%**	**(44 598)**	**16.1%**	**(44 881)**	**16.2%**	**(199 598)**	**72.1%**	**(18 838)**	**69.1%**	**138.2%**
Cash Flow from Financing Activities															
Receipts	**151**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 835)**	**(2 845)**	**(569)**	**14.8%**	**-**	**-**	**(1 307)**	**46.0%**	**(1 390)**	**48.9%**	**(3 266)**	**114.8%**	**(1 870)**	**102.0%**	**(25.7%)**
Repayment of borrowing	(3 835)	(2 845)	(569)	14.8%	-	-	(1 307)	46.0%	(1 390)	48.9%	(3 266)	114.8%	(1 870)	102.0%	(25.7%)
Net Cash from/(used) Financing Activities	**(3 684)**	**(2 845)**	**(569)**	**15.4%**	**-**	**-**	**(1 307)**	**46.0%**	**(1 390)**	**48.9%**	**(3 266)**	**114.8%**	**(1 870)**	**106.0%**	**(25.7%)**
Net Increase/(Decrease) in cash held	**44 200**	**(17 098)**	**66 417**	**150.3%**	**(40 272)**	**(91.1%)**	**9 714**	**(56.8%)**	**(55 912)**	**327.0%**	**(20 052)**	**117.3%**	**(97 603)**	**(52.6%)**	**(42.7%)**
Cash/cash equivalents at the year begin:	36 320	36 115	25 871	71.2%	92 288	254.1%	52 017	144.0%	61 731	170.9%	25 871	71.6%	123 474	100.0%	(50.0%)
Cash/cash equivalents at the year end:	**80 520**	**19 017**	**92 288**	**114.6%**	**52 017**	**64.6%**	**61 731**	**324.6%**	**5 819**	**30.6%**	**5 819**	**30.6%**	**25 871**	**71.2%**	**(77.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 498	2.7%	1 972	2.1%	1 632	1.8%	86 120	93.4%	92 222	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	976	2.7%	770	2.1%	638	1.8%	33 644	93.4%	36 027	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	418	2.7%	330	2.1%	273	1.8%	14 396	93.4%	15 416	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 891**	**2.7%**	**3 071**	**2.1%**	**2 543**	**1.8%**	**134 160**	**93.4%**	**143 665**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 162	9.5%	556	4.6%	336	2.8%	10 160	83.2%	12 214	8.5%	-	-	-	-
Commercial	493	4.4%	283	2.5%	157	1.4%	10 214	91.6%	11 146	7.8%	-	-	-	-
Households	2 237	1.9%	2 233	1.9%	2 049	1.7%	113 786	94.6%	120 305	83.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 891**	**2.7%**	**3 071**	**2.1%**	**2 543**	**1.8%**	**134 160**	**93.4%**	**143 665**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	300	100.0%	-	-	-	-	-	-	300	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 654	41.4%	713	2.8%	322	1.3%	14 058	54.6%	25 747	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 954**	**42.1%**	**713**	**2.7%**	**322**	**1.2%**	**14 058**	**54.0%**	**26 047**	**100.0%**

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.